GOVERNMENT OF EAST BENGAL

FINANCE ACCOUNTS
1954-55

AND

THE AUDIT REPORT
1956

Dy. Secy., Home (O. & M.) Department
Incharge, East Pakistan Government Press, Dacca.
1959

G3 (23)

ERRATA

Finance Accounts, Government of East Bengal, 1954-55 and the Audit Report, 1956.

(i)

Page 7—Top heading—

Read EAST BENGAL *for* EAST PAKISTAN.

(ii)

Page 30—Para. 10—EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION—Sub-para. below.—(iii) Ganges-Kobadak Project (1st Phase).

In line 9 *Read* 9,76,000 *for* 76,000

(iii)

Page 57—No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—18.—Other Revenue expenditure financed from ordinary Revenues —B.—Navigation Embankment, etc., Works.—(2) Miscellaneous expenditure—Other charges.

In col. 4 *Read* 2,31,714 *for* 2, ,714

(iv)

Page 79.—No. 6—STATEMENT OF CAPITAL EXPENDITURE, ETC.— **72.—Capital Outlay on Industrial Development.**

In col. 1 *Read* "Textile Institute" *for* Texile Institute and "Hydro-Electric Schemes" *for* "Hydro-Eeectric Schemes."

(v)

Pages 95 to 97—Top heading—

Read "EAST BENGAL" *for* "EAST PAKISTAN."

(vi)

Page 106—Para. 65—**Deposit Account of grant from the Central Government for Flood Relief Measures.**

In line 3 of the 1st Sub-para. *Read* "Flood" *for* "Flool."

(vii)

Page 115—Para. 94—**Miscellaneous Loans and Advances.**

Item (xvii) *Read* "Loans to Registrar, Co-operative Societies," *for* "Registrar, Co-operative Societies."

Item (xx)—*Read* "Loans under State Aid to Industries Act" *for* "Loans under State Aid Industries Act."

EPGP-59/60-2432E-350.

(viii)

Page 27. Para 7. *Financial Results of Irrigation Works*—Statement.

In col. 7 against Total-B-Navigation, Embankment, etc. and Grand Total. *Read* 25,70 *for* —25,70

(ix)

Page 77. Statement No.5—85 A.—Capital Outlay, etc.—J.—Construction, etc.

In col. 1 *Read-Deduct*—Transfer from the Deposit Account of grants made by the Central Government for Construction of Storage Godowns *for* *Deduct*—Transfer from..............of Storage Godowns.

(x)

Page 80. Statement No. 6. Foot note (c)—

Add with effect from the financial year 1955-56 at the end of the foot note.

(xi)

Page 86. Review of Balances—Para 5—Satement.

In col. 1 *Read* 28,47,84,516 *for* 28,48,84,516

(xii)

Page 94. Para 25.—2nd sub-para

In line 1 *Read* transactions *for* transaction

(xiii)

Page 106. Para 65—Heading—(vii)—Deposit Accounts of Grant, etc.
Read Measures *for* Measure.

(xiv)

Page 117. Para 101—Heading

Read (i) Cash Remittances and adjustments between Officers rendering Accounts to the same Accountant General or Comptroller *for* (i) Cash remittances between Treasuries and *Read* (a) Remittances between Treasuries *for* (a) Cash Remittances.

ERRATA

(iii)

Page 27, Part I, *Financial Results of Irrigation Works*, Statement.

[illegible] *Grand Total* [illegible] Navigation, [illegible] and Grand Total [illegible]

(iv)

Page 7, Statement No. 5—55 A—Capital Outlay, etc. [illegible] Construction, etc.

In col. 1 *Read*—*Deduct*—Transfer from the Deposit Account of grants made by the Central Government for Construction of Storage Godowns for [illegible] Storage Godowns.

(v)

Page 33, Statement No. [illegible] Foot note (c)—

[illegible] with effect from the financial year 1957-58 at the end of the foot note.

(vi)

[illegible]

[illegible]

[illegible] and sub-head

[illegible]

(vii)

[illegible]

[illegible]

[illegible]

FINANCE ACCOUNTS, GOVERNMENT OF EAST BENGAL, 1954-55.

TABLE OF CONTENTS.

	Reference to Paragraph.	Page.

II.—ACCOUNTS.

FINANCE ACCOUNTS OF THE GOVERNMENT OF EAST BENGAL FOR THE YEAR 1954-55 AND THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF PAKISTAN.

Certificate of the Comptroller and Auditor General of Pakistan.

This compilation containing the Finance Accounts of the Government of East Bengal for the year 1954-55 and the report of the Comptroller and Auditor General of Pakistan presents the accounts of the receipts and outgoings of the Government of East Bengal for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the Revenue and Capital Accounts, the Accounts of the Public Debt and the liabilities and assets of the Government of East Bengal as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of Pakistan on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with paragraph 11 (4) of the Pakistan (Audit and Accounts) Order, 1952, read with Article 4 (1) of the Laws (Continuance in Force) Order, 1958, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Government of East Pakistan.

The Accounts for 1954-55 which as Comptroller and Auditor General, I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction in accordance with the provisions of the Pakistan (Audit and Accounts) Order, 1952, read with Article 4 (1) of the Laws (Continuance in Force) Order, 1958. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the accounts of Revenue, but I am satisfied on the best information available that the accounts of Revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts herewith presented are correct statements of the receipts and outgoings of the Government of East Bengal for the year 1954-55.

GHULAM ABBAS

Comptroller and
Auditor General of Pakistan.

Karachi,
The 14th September, 1959.

A—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. *Main Divisions of Accounts*.—There are four main divisions of Government accounts:—

(1) Revenue.

(2) Capital.

(3) Debt.

(4) Remittance.

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure usually met from borrowed funds with the object either of increasing concrete assets of a material character or of reducing future recurring liabilities such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with repayments of the former and the recoveries of the latter. The fourth and last division embraces all merely adjusting heads, e. g., cash remittances from one treasury to another, transfers between different accounting circles and remittances between Pakistan and England. Credits and Debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year, April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government Commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Pakistan Audit Department.

2. *Sections and Heads of Accounts*—Within each of the four divisions mentioned above, the transactions are grouped into sections which are further sub-divided into Major heads of Accounts. The sections are distinguished by letters of the alphabet, a single letter denoting the Revenue portion and a "double" letter denoting the Capital portion of a particular category of transactions, e. g., Section "A" denotes the Revenue and Expenditure grouped as "Principal Heads of Revenue" and Section "A A" denotes the Capital Expenditure on works connected therewith. The major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the Disbursement side. No numbering is adopted for debt and remittance heads, though these are also arranged in Sections.

The Major Heads are sub-divided into Minor Heads and the Minor Heads into Sub-Heads and Detailed Heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and the Sub-Heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-Heads and other units of allotments which are selected by the Finance Department for Demands for grants and the Appropriation Accounts, but in general a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the Province while the rest is deposited with the State Bank of Pakistan. Apart from these Cash balances are the Cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in Treasury Bills and other short term securities of the Government of Pakistan.

(Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated).

SUMMARY OF THE TRANSACTIONS OF THE YEAR UNDER REPORT (1954-55).

4. A summary of the detailed transactions during the year under report as compared with the Budget for the year is given in the sub-joined statement:—

Receipts	Budget Estimates, 1954-55.	Actuals, 1954-55.	More(+) Less(—)	Disbursements.	Budget Estimates, 1954-55.	Actuals, 1954-55.	More (+) Less(—)
1	2	3	4	5	6	7	8
				I.—REVENUE.			
Revenue.				*Expenditure.*			
Principal Heads of Revenue —				Direct demands on the Revenue—			
Customs ..	4,25,00	3,96,94	—28,06	Taxes on Income other than Corporation Tax ..	3,81	4,40	+59
Taxes on Income other than Corporation Tax ..	1,90,25	2,49,77	+59,52	Salt	13	13	..
Sales Tax ..	2,18,50	2,02,75	—15,75	Land Revenue ..	1,79,47	1,65,11	—14,36
Land Revenue ..	5,14,48	5,01,69	—12,79	Provincial Excise ..	15,12	19,42	+4,30
Provincial Excise ..	2,24,90	2,14,06	—10,84	Stamps	7,63	8,76	+1,13
Stamps ..	2,35,00	2,14,77	—20,23	Forest	22,94	26,55	+3,61
Forest	39,11	74,40	+35,29	Registration ..	31,00	29,09	—1,91
Registration ..	70,00	62,94	—7,06	Charges on account of Motor Vehicles Acts ..	..	..	..
Receipts under Motor Vehicles Acts ..	10,50	11,80	+1,30	Other Taxes and Duties ..	97	89	—8
Other Taxes and Duties ..	52,90	55,88	+2,98				
Total Principal Heads of Revenue.	19,80,64	19,85,00	+4,36	Total Direct demands on the Revenue.	2,61,07	2,54,35	—6,72

Irrigation—Net Receipts	8,54	—21,54	—30,08	Irrigation	34,60	41,80	+7,20
Debt Services	18,00	20,23	+2,23	Debt Services	1,37,39	2,99,62	+1,62,23
Civil Administration ..	2,16,63	2,47,33	+30,70	Civil Administration ..	12,45,00	13,34,50	+89,50
Civil Works and Miscellaneous Public Improvements. ..	53,04	61,21	+8,17	Civil Works and Miscellaneous Public Improvements.	88,75	3,12,30	+2,23,55
				Electricity Schemes ..	3,60	..	—3,60
Electricity Schemes—Net Receipts ..	14,13	22,34	+8,21	Miscellaneous ..	2,16,70	2,53,01	+36,31
Miscellaneous ..	48,71	1,06,14	+57,43	Extraordinary Charges	32,56	4,62	—27,94
Contributions and Miscellaneous adjustments between Central and Provincial Governments	9	6,64	+6,55	Development ..	3,76,60	3,43,71	—32,89
				Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	6,43	3,94	—2,49
Extraordinary Receipts ..	5,09	15,06	+9,97				
Total Revenue ..	23,44,87	24,42,41	+97,54				
Surplus ..	..	..	..	Total Expenditure on Revenue Account.	24,02,70	28,47,85	+4,45,15
Deficit	57,83	4,05,44	+3,47,61				
				II.—CAPITAL.			
				Capital Expenditure Outside the Revenue Accounts—			
				Forest	8,00	1,96	—6,04
				Irrigation, Navigation, Embankment and Drainage Works.	2,63,50	1,84,67	—78,83
				Public Health	20,00	20,01	+1
				Agricultural Improvement and Research.	71,34	6,31	—65,03

Receipts 1	Budget Estimates, 1954-55. 2	Actuals, 1954-55. 3	More(+) Less(—) 4	Disbursements. 5	Budget Estimates, 1954-55. 6	Actuals, 1954-55. 7	More(+) Less(—) 8
				Industrial Development ..	20	37	+17
				Ports	5,00	85	—4,15
				Town Development Schemes	22,00	15,85	—6,15
				Civil Works	95,00	—36,12	—1,31,12
				Electricity Schemes ..	1,79,00	86,35	—92,65
				Other Provincial Works outside the Revenue Account. ..	11,10	10,06	—1,04
				Printing Presses	2,00	2,01	+1
				Provincial Schemes of State Trading.	13,60	50,83	+37,23
				Provincial Miscellaneous Investments ..	..	9,61	+9,61
				Total ..	6,90,74	3,52,76	—3,37,98
				III.—DEBT.			
Public Debt—				*Public Debt—*			
Floating Debt ..	10,50,00	9,36,30	—1,13,70	Floating Debt	10,00,00	8,66,37	—1,33,63
Loans from the Central Government.	5,34,00	7,65,14	+2,31,14	Loans from the Central Government.	55,15	1,65,25	+1,10,10
Total ..	15,84,00	17,01,44	+1,17,44	Total ..	10,55,15	10,31,62	—23,53

Unfunded Debt—			
State Provident Funds ..	53,71	64,86	+11,15
Total ..	53,71	64,86	+11,15
Deposits and Advances—			
Appropriation for Reduction or Avoidance of Debt.	10,00	1,74,07	+1,64,07
Depreciation Reserve Fund.	7,54	7,36	—18
Deposits of Local Funds	2,77,50	2,77,05	—45
Civil Deposits ..	10,82,19	12,03,32	+1,21,13
Other Accounts ..	1,38,35	4,79,84	+3,41,49
Advances not bearing Interest.	39,01	43,85	+4,84
Suspense	13,65,39	12,00,18	—1,65,21
Total ..	29,19,98	33,85,67	+4,65,69
Loans and Advances by Provincial Governments—			
Recoveries of Loans and Advances.	77,28	1,78,30	+1,01,02

Unfunded Debt—			
State Provident Funds ..	32,94	36,09	+3,15
Total ..	32,94	36,09	+3,15
Deposits and Advances—			
Appropriation for Reduction or Avoidance of Debt.	2,00	..	—2,00
Depreciation Reserve Fund.	7,54	..	—7,54
Deposits of Local Funds ..	2,79,30	2,98,14	+18,84
Civil Deposits	9,13,11	12,61,82	+3,48,71
Other Accounts ..	1,28,35	1,89,81	+61,46
Advances not bearing Interest.	41,97	49,38	+7,41
Suspense	14,31,33	11,62,42	—2,68,91
Total ..	28,03,60	29,61,57	+1,57,97
Loans and Advances by Provincial Governments—			
Loans and Advances	77,06	2,03,79	+1,26,73

Receipts.	Budget Estimates, 1954-55.	Actuals, 1954-55	More(+) Less(—).	Disbursements.	Budget Estimates, 1954-55.	Actuals, 1954-55.	More(+) Less(—).
1	2	3	4	5	6	7	8
			IV.—REMITTANCES.				
Remittances—				*Remittances—*			
Remittances ..	..	59,99,89	+59,99,89	Remittances	..	59,90,93	+59,90,93
Cash Balance—				*Cash Balance—*			
(A) Opening Balance ..	2,64,71	—20,39	—2,85,10	(A) Closing Balance ..	1,82,36	3,27,57	+1,45,21
Grand Total ..	72,44,55	1,37,52,18	+65,07,63	Grand Total ..	72,44,55	1,37,52,18	+65,07,63

(A) Increase in the Cash Balance during the year Rs. 3,47,96. Balances as a whole both Cash and Invested are dealt with in para. 13 of the Report.

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES

Brief explanations of the more important variations from the Budget Estimates both of receipts and disbursements, as exhibited in the foregoing statement, are given below :—

1.—REVENUE.

Receipts.

Rise in Revenue.

IV.—Taxes on Income Other than Corporation Tax (+59,52).—Larger realisation of Taxes on Agricultural Income from Tea Estates than originally anticipated (38,99) and larger receipts on account of share of net proceeds of income tax assigned to Provinces under the "Distribution of Revenues Order 1953" (22,00); partly set off by larger refunds than estimated (1,47).

X.—Forest (+35,29).—Larger receipts under all the minor heads due to fellings in the Dam-site area in the Chittagong Hill Tracts.

XII.—Receipts under Motor Vehicles Acts (+1,30).—Larger realisation of "Receipts under the Motor Vehicles Acts, 1939" (2,29) and "Receipts under the Provincial Motor Vehicles Taxation Act" (37); partly set off by smaller receipts under "Fees and other receipts" (1,36).

XIII.—Other Taxes and Duties (+2,98).—Larger realisation of "Entertainment tax (4,53)", "Receipts under East Bengal Finance Act, 1950" (75), other receipts from Electricity Duties (44) and smaller refunds (15); partly set off by smaller receipts due to the effects of flood under East Bengal Jute Dealer's Registration Ordinance Act, (2,79), Bengal Finance (Sales Tax) Act ,1941 (5), Bengal Raw Jute Taxation Act, 1941 (4) and absence of receipts on account of tax under Bengal Motor Spirit Sales Taxation Act, 1941 (1).

Debt Services (+2,23).—Larger realisation of interest on arrears of revenue (2,95) and on miscellaneous loans (9); partly set off by smaller realisation, due to the effects of flood, of interest on loans and advances by the Provincial Governments (73) and on irrigation capital outlay incurred before 1st April 1937(8).

Civil Administration (+30,70).—The increase is the net effect of the increases and decreases under the components as detailed below:—

Increases

(*i*) *XXI.—Administration of Justice (+5).*—Larger realisations on account of sale proceeds of unclaimed and escheated property (1,27), miscellaneous fees and fines (15), miscellaneous receipts (14) and larger realisation of pleadership and Mukhtearship examination fees (6); partly set off by larger refunds (71), smaller realisation of general fees, fines and forfeiture (64), court fees realised in cash (19) and lesser recoveries of overpayments (3).

(*ii*) XX*II.—Jails and Convict Settlements (+22).*—Larger receipts from the sale of jail manufactures due to larger demands and higher prices in the market (23) and larger realisations on account of "Recoveries of overpayments" (1); partly set off by smaller realisation from Jail lands, etc. (2).

(*iii*) XX*III.—Police (+1,31).*—Larger collections of payments for services rendered to the Chittagong Port (71), cash receipts under the Arms Act (65), unanticipated recoveries of overpayments (51) and larger realisation of fees, fines and forfeitures (25); partly set off by smaller receipts under miscellaneous

due to lesser recovery from the Railway Administration on account of proportionate share for rationed articles supplied to Railway Police at concession rates consequent on reduction of Railway Police (48), larger refunds (18) and smaller receipts under the head police supplied to public departments, private companies and persons due to non-realisation of cost of police supplied to the State Bank of Pakistan (15).

(*iv*) XX*VI.*—*Education* (+*12,03*).—Mainly grants from the Central Government for Flood Relief Measures (15,50), larger receipts under miscellaneous due to better collection of Education Cess from Compulsory Primary Education areas (13,65), larger realisation of fees from (i) Government Arts Colleges (26), (ii) Government Secondary Schools (25), (iii) Government Professional Colleges (13) and (iv) Government Special Schools (7); partly set off by absence of receipts on account of East Bengal Secondary Education Board due to post-budget decision to make it an autonomous body (10,44) and smaller grants from the Central Government for Social Uplift Schemes (7,40).

(*v*) XX*VIII.*—*Public Health*(+*4,50*).—Mainly larger Miscellaneous receipts (2,71), grants from the Central Government for Flood Relief Measures (1,73), larger receipt of contributions on account of rural and thana dispensaries (82) and larger realisation of sale-proceeds of sera and vaccines (28); partly set off by smaller collection of payments for services rendered (53), smaller grants from the Central Government for Social Uplift Schemes (41) and larger refunds (13).

(*vi*) *XXIX.*—*Agriculture* (+*13,44*).—Mainly larger agricultural receipts on account of Jute licence fees.

(*vii*) XXX.—*Veterinary* (+*1,71*).—Mainly grants from the Central Government for Flood Relief Measures (94), larger other receipts due to sanction of grants by the Pakistan Food and Agricultural Committee for execution of some schemes (59) and larger collection of payments for services rendered (17).

(*viii*) XXX*I.*—*Co-operation* (+*91*).—Larger realisation under miscellaneous receipts due to recovery of Establishment charges of the Government staff lent to the jute purchasing societies (60) and larger realisation of audit fees (31).

(*ix*) *XXXVI.*—*Miscellaneous Departments* (+*9*).—Larger realisation of examination fees for clerical examination (17); partly set off by smaller realisation of fees for inspection of steam boilers (8).

Decreases.

(*i*) XX*IV.*—*Ports and Pilotage* (—*50*).—Mainly larger refunds (55); partly set off by larger realisation of fees for registration and survey of inland vessels etc., (6).

(*ii*) XX*VII.*—*Medical* (—*2,87*).—Mainly smaller grants from the Central Government for Social Uplift Schemes (5,01), larger refunds (73), smaller receipts under miscellaneous (60) and smaller hospital receipts (37); partly set off by larger realisation from contributions (1,97), sale-proceeds of medicines (78), Provincialised sadar and Sub-divisional hospitals (52), fees from medical Schools and College (25), grants from the Central Government for Flood Relief Measures (20) and collection of payments for services rendered (17).

(*iii*) XXX*II.*—*Industries* (—*19*).—Smaller realisation from Schemes under the Directorate of Fisheries (29); partly set off by larger receipts under Industries (10).

XXXIX.—*Civil Works* (+8,17).—Grants from the Central Government for repair of flood damaged roads (26,56), larger receipts under Miscellaneous (4,85), larger realisation of rents on Government buildings (3,05) and larger recoveries of expenditure (2,14); partly set off by smaller grants from the Central Government for road works due to lesser expenditure on roads (28,14), larger refunds (21) and smaller collection of tolls on roads (8).

XLI.—Receipts from Electricity Schemes (+8,21).—Mainly due to larger sale of powers.

Miscellaneous (+57,43).—The variations under its components are detailed below:—

(*i*) XLIV—*Receipts-in-aid of Superannuation* (+1,26).—Larger receipts in England (77), unanticipated receipts under miscellaneous (39) and larger realisation of contributions for pensions and gratuities (10).

(*ii*) *XLV.—Stationery and Printing* (+3,28).—Larger receipts due to more sale of plain papers used with stamps (1,73) and larger other press receipts (1,67); partly set off by smaller realisation from sale of Gazettes and other Government publications (13).

(*iii*) *XLVI—Miscellaneous* (+52,89).—Larger grants from the Central Government for Flood Relief Measures (33,42), larger receipts under head "Miscellaneous" due to receipts from the Central Government for Village Aid Programme (12,08), larger share from Central Government out of the receipt from mines, oil fields, etc. (3,43), larger unclaimed deposits (3,38), larger sale of old stores and materials (1,53), more grants from the Central Government for Social Uplift Schemes (1,26), larger receipts from recoveries of overpayments (60), other fees, fines and forfeitures (54) and larger realisation from sale of lands and houses (34); partly set off by smaller collection of payments for services rendered (2,47), larger refunds (51), smaller fees for Government audit(42) and smaller collection of rents, rates and taxes (29).

Contributions and Miscellaneous Adjustments between Central and Provincial Governments (+6,55).—The variation is as follows:—

(*i*) *XLIX.—Grants-in-aid from the Central Government* (+6,44).—Unanticipated grants-in-aid.

(*ii*) *L—Miscellaneous Adjustments between Central and Provincial Governments* (+11).—Larger receipts on account of re-imbursement by the Central Government of Collection on licenses under the Petroleum and Explosives Acts, as payment for agency work done by Provincial Officers.

LI.—Extraordinary Receipts (+9,97).—Unanticipated larger receipts.

Fall in Revenue.

1.—*Customs* (—28,06).—Smaller share from the Central Government of net proceeds of export duties assigned to the Province.

IVA.—Sales Tax (—15,75).—Smaller share from the Central Government on account of net proceeds of sales tax assigned to the Province.

VII.—Land Revenue (—12,79).—Smaller collections of revenue due to flood (14,03), rates and cesses on land (12,70), smaller recoveries on account of survey and settlement charges (9,42), smaller collection from properties acquired under East Bengal Act, XXVIII of 1951 (1,70) and larger refunds (1,34); partly set off by better receipts on account of sale of Government Estates (23,41), larger receipts under miscellaneous (2,00), larger receipts from rents, etc. of fisheries (51), from collection of payments for services rendered (31) and recoveries of overpayments (17).

VIII.—Provincial Excise (—10,84).—Mainly smaller share of excise duty from the Central Government due to abolition of Central Excise duty on betelnut (24,30), larger refunds (1,19) and smaller realisation from malt liquor (33); partly set off by larger realisations from hemp and other drugs (5,58), country siprit (4,87), wine and spirit (2,09), Opium (1,99), commercial spirit (22), fines and confiscation (18) and larger collection of payments for services rendered (7).

IX.—Stamps (—20,23) —Smaller sale of stamps due to economic depression and the flood (21,38), non-realisation of stamp duties on bills of exchange, cheques and other commercial documents (1,50), smaller realisation of duties on impressing documents (1,40) and larger refunds (13); partly set off by larger collections from court fees realised in stamps (2,50) and larger sale of Judicial stamps (1,68).

XI.—Registration (—7,06).—Mainly smaller collection of fees for registering documents due to economic depression and consequent fall in the valuation of property (8,16); partly set off by larger Miscellaneous receipts (96) and better realisation of fees for copies of registered documents (17).

Irrigation (—30,08).—Larger working expenses for Navigation, Embankment and Drainage Works under major head "XVII.—Irrigation, etc." (30,65) and smaller collection of tolls than anticipated under the head "XVIII.—Irrigation, etc." (16); partly set off by larger direct receipts from Navigation, Embankment and Drainage Works under "XVII.—Irrigation, etc." (73).

Expenditure.

Increase in Expenditure.

4.—*Taxes on Income other than Corporation Tax (+59)*.—Mainly post-budget decision to adjust under this head the establishment cost of the Commercial Tax Directorate hitherto adjusted under the head "13—Other Taxes and Duties".

8.—*Provincial Excise (+4,30)*.—Mainly adjustment of arrear customs duty and sales tax on imported opium (2,40), post-budget decision to exhibit expenditure for payment of compensation on account of requisition of molasses for distillation of spirit heitherto adjusted under the head *deduct* refunds in the receipt side (1,75) and larger establishment charges under "Superintendence" (19); partly set off by smaller expenditure on District charges (5).

9.—*Stamps (+1,13)*.—Mainly adjustment of the cost of stamps supplied from the Central Stamp Store during 1952-53, originally kept under "Suspense" (1,42), larger payment of discounts on increased sale of stamps (non-judicial) (46) and Judicial (26); partly set off by non-adjustment of cost of Judicial Stamps received from the Central Stamp Store pending settlement of dispute between the two Governments regarding maintenance charges of the Reserve Stamp Depot, Dacca (1,00) and smaller expenditure on Superintendence (non-judicial) (2).

10.—Forest (+3,61).—Mainly non-adjustment of cost of timber supplied to East Bengal Railway due to non-receipt of duly accepted book debit bills till the close of the year (8,31) and payment of arrear charges for the repairs of Departmental launches at the Government Dockyard, Narayanganj (34); partly set off by smaller expenditure under "Miscellaneous" due to lesser demand for timber (4,41) and post-budget decision to debit expenditure on account of P. W and Education Cess, etc. for the vested forests to the head "63-B—Development—Forest" (64).

Irrigation.

17.—*Interest on Works for which Capital Accounts are kept (+18,85)*
18.—*Other Revenue Expenditure financed from ordinary Revenues (—11,65)* } (+7,20)

Adjustment of larger amount of interest charges on irrigation works for which Capital Accounts are kept (18,85), absence of recoveries on account of Emergency Irrigation works due to non-receipt of sanction from the Central Government for

payment of subsidy (4,00), larger expenditure over estimates on maintenance and repairs of Navigation, Embankment and Drainage Works (92), larger expenditure on extensions and improvements due to more work (87) and smaller recoveries due to lesser expenditure on schemes under "Loans and Advances by Provincial Governments" (61); partly set off by transfer of *pro-rata* establishment etc., charges to major heads "XVII—Irrigation, etc., *Deduct*—Working Expenses", "63B.—Development" and "68—Construction of Irrigation, etc." (8,84), non-adjustment of land cost in respect of emergency Irrigation works due to non-receipt of payment vouchers from the collectors (4,14), smaller expenditure on works under Navigation, Embankment and Drainage Works due to non-receipt of debits, etc., till the close of the year (2,47), smaller procurement of materials (71), smaller expenditure in connection with surveys and investigation into conditions of khals and rivers etc. due to shortage of technical staff (68), non-payment of land compensation charges in connection with Rehabilitation Programme works (65), smaller expenditure under General Establishment (51) and smaller expenditure on maintenance and repairs of "Irrigation works" (5).

Debt Services (+*1,62,23*).—The variation (net excess) is explained below:—

(*i*) *22.—Interest on Debt and other Obligations* (—*1,84*).—Mainly interest charges on Irrigation capital expenditure incurred before 1st April 1937 (18,92), smaller interest charges on cash credit advances from Imperial Bank of India due to earlier liquidation (8,55), smaller interest charges on temporary loans from the State Bank of Pakistan due to drawal of lesser ways and means advances (8,19), smaller inter st charges on General Provident Fund (71), smaller drawal of interest on the East Bengal loan, 1960 by the parties concerned (38) and non-payment of discount due to non-issue of treasury bills (13); partly set off by larger interest charges on loans from the Central Government in clearance of the arrear outstanding charges (19,24), interest on additional Development loans drawn during the year (7,22), larger interest charges on larger cash credit advances from the National Bank of Pakistan (4,57), transfer of smaller amount of interest charges to commercial Departments due to liquidation of cash credit account opened with the Imperial Bank, Dacca (3,03), payment of interest on cash credit advances from the Central Bank of India (95) and payment of Commission charges connected with the issue of new loans(7).

(*ii*) *23.—Appropriation for Reduction or Avoidance of Debt* (+*1,64,07*).— Creation of Fund for repayment of loans from the Central Government (1,59,39) and creation of a Sinking Fund for the redemption of the 3½ per cent. East Bengal Loan, 1960 (4,68).

Civil Administration (+*89,50*).—The variations under its components are detailed below:—

Increases.

(*i*) *25.—General Administration* (+*2,45*).—Mainly larger over all expenditure on District Administration—General Establishment (8,50), post-budget decision for the establishment of film studio for the Public Relation Department (2,71), smaller recoveries due to smaller sale of diesel oil on account of shortage of staff, etc. (2,50), smaller recoveries due to suspension of cash sale of petrol (1,06), non-drawal of certain travelling allowance bills of the embodied Ansars in connection with General Election by the Inspector-General of Police within the year (81) and smaller recoveries of establishment charges due to acquisition of attached estates under the State Acquisition Act (72); partly set off by non-drawal of pay and allowances by some members of the Assembly till the close of the year (8,24), smaller expenditure on pay and allowances of Ministers and staff due to promulgation of Governor's rule in the Province (3,41), smaller expenditure under "Directorate of Transportation" due to suspension of the sale of diesel oil due to shortage of staff, etc. (2,26).

(*ii*) *28.—Jails and Convict Settlements* (*+35*).—Mainly adjustment of loss on sale of subsidised food (1,07), smaller recoveries on account of cost of basic rations supplied from jail stock due to cheaper rate of food-stuff in the market (89), smaller recoveries of establishment charges due to lesser supply of jail made goods (76), larger expenditure on pay and allowances than estimated (17); partly set off by smaller expenditure on contingencies under Jails (2,54).

(*iii*) *29.—Police* (*+66,30*).—Mainly smaller recoveries of establishment charges from the Central Government on account of police force supplied (23,93), post-budget decision to adjust the loss on sale of subsidised food to the police force under the head (22,43), larger expenditure on staff under District Executive force due to the opening of the Rajarbagh Police Hospital and purchases of motor vehicles and water crafts (15,30), payment of arrears of pay and allowance to the Special Police due to revision of the pay scales (8,90); partly set off by saving due to non-availability of wireless equipment for the East Pakistan Rifles (4,30).

(*iv*). *30.—Ports and Pilotage* (*+1,14*).—Mainly smaller recoveries, etc., due to post-budget decision to hand over the Government Dockyard, Narayanganj to the Pakistan Industrial Development Corporation (6,95) and charges in England on account of cost of stores purchased in the United Kingdom (8); partly set off by smaller expenditure under charges for pooled launches due to the decision to hand over the Government Dockyard to the Pakistan Industrial Development Corporation (5,78), unnecessary provision for payment of Scholarships (6) and smaller subsidies to Steam Boat Companies (5).

(*v*) *37.—Education* (*+19,77*).—Mainly expenditure connected with flood, 1954 met out of Central grant (15,50), larger recurring grants to District School Boards for Primary education for boys and girls (6,00), post-budget decision of Government for the grant of more stipends to students (3,23), larger grants to non-Government Special Schools for boys and Masters (1,28), post-budget decision to sanction additional non-recurring grants to Dacca and Rajshahi Universities (70) and larger grants to non-Government Secondary Schools for girls (30); partly set off by smaller expenditure on advancement of muslim education (5,95), smaller contingent expenditure under "Special Schools and Training Schools for Masters" (1,08) and smaller expenditure on pay of staff under Government Arts Colleges for men (27).

(*vi*) *39.—Public Health* (*+2,71*).—Mainly payment of more grants-in-aid and contributions towards pay of Health officers and Sanitary Inspectors (92), larger grants for other Schemes in connection with public health purposes (66), larger expenditure on Bacteriological Laboratories due to payment of arrear customs duties etc. on imported materials from abroad and purchase of glass tubes and cow calves, etc. for production of vaccine (35), larger expenditure on works due to purchase of tools and plant, etc., (31), payment of arrear charges on account of "National Malaria Control Operation" under antimalaria grant (26) and unanticipated expenditure (19).

(*vii*) *41.—Veterinary* (*+3,08*).—Mainly expenditure on account of flood relief measures (94), payment of arrears consequent on the revision of scales of pay (1,30), post-budget decision to purchase a number of incubators for the poulty section (52) and larger contingent expenditure under Hospitals and Dispensaries (30).

(*viii*) *47.—Miscellaneous Departments* (*+43*).—Mainly drawal of arrears of pay and allowances of staff on account of revision of pay scales of Directorate of Jute prices (26), Provincial Statistical Board (18), payment of customs duty, sales tax, etc. for Powersamas machines imported by the Provincial Statistical Board and Bureau of Commercial and Industrial Intelligence (12), payment

of arrear house rent of the Directorate of Jute Prices (6) and entertainment of additional staff in the Estate Office for increase in the volume of work (5); partly set off by non-drawal of arrears of pay and allowances of the staff of the labour Directorate on account of non-fixation of pay within the year (27).

Decreases.

(*i*) *27.—Administration of Justice* (*—36*).—Mainly over estimation of requirements for Civil and Sessions Courts (1,98), curtailment of contingent expenditure under Civil and Sessions Courts on account of financial stringency (39) and smaller overall expenditure in High Court (10); partly set off by drawal of arrears of pay by some judicial officers on account of refixation of pay at higher rates (80), increase in the number of session cases with increases in expenditure on Jurors, assessors and witnesses (68) and larger expenditure under the head "Law Officers" (69).

(*ii*) *38.—Medical* (*—90*).—Non-receipt of stores ordered for in 1952-53 and 1953-54 through the Director General of Supply and Development till the close of the year (2,51) and lesser supply of medical stores within the year by the firms due to shipping difficulties and late issue of import licenses(46); partly set off by larger drawal of increased pay in the prescribed scale on account of refixation of pay (81), larger expenditure under "Provincialisation of Sadar and Sub-divisional Hospitals" (73), entertainment of staff on supernumerary basis on account of the flood of 1954 (32) and expenditure on flood relief in connection with the flood, 1954 (21).

(*iii*) *40.—Agriculture* (*—4,72*).—Mainly smaller expenditure in connection with Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs (4,40), smaller administrative charges under "Superintendence" (1,28), smaller expenditure on cost of seeds in connection with the schemes under Grow More Food (43) and larger recoveries from the Central Government on account of staff, etc. in connection with Grow More Food Schemes (18); partly counterbalanced by larger expenditure on Direction (65), on the maintenance of experimental Farms (47), more expenditure on Agricultural Education (37) and larger expenditure on Agricultural Engineering (10).

(*iv*) *42.—Co-operation* (*—14*).—Mainly non-payment of arrears of pay and allowances in the prescribed scales for want of fixation of pay in a large number of cases (92); partly set off by non-entertainment of staff in connection with the schemes for purchase of jute by co-operative societies (80).

(*v*) *43.—Industries* (*—62*).—Mainly non-execution of certain development Schemes (fisheries) for want of the requisite water areas (44), non-purchase of stores (Industries) for want of Government sanction (22) and smaller expenditure on allowances and honoraria etc. than estimated (Industries) (18), non-recruitment of Assistant Technologist (fisheries) for want of Government sanction in time (12); partly counter balanced by drawal of arrears of pay on account of the revision of pay scales (35).

50.—Civil Works (*+2,23,55*).—Mainly larger purchase of stock materials (2,28,34), larger expenditure on repairs to Government buildings and communications out of the grant from the Central Government for Flood Relief (23,20), post-budget decision to adjust under this head electric charges on Government Buildings previously charged to the respective departmental heads (3,30), unnecessary provision for recoveries from the sugar cess fund (2,05), smaller recoveries of Establishment, Tools and Plant charges (1,39) and purchase of more tools and plant (67); partly set off by transfer of *pro-rata* establishment, etc. charges to the major heads "63-B.—Development", "80.—Town Development" and "81.—Capital outlay

on Civil works, etc." (20,48), smaller expenditure on Original works" Communication" (9,70), non-adjustment of debits from the Public Health Engineering Department on account of sewerage work of Police Training College (1,81), smaller expenditure on orginal works under "Medical" (1,31), under "Civil Works" (1,16), under "Jails and Convict Settlements" (79) and non-payment of cost of land acquired for Sardah Police training College (16).

Miscellaneous (+36,31).—The variation is made up of the following:—

(*i*) *54.—Famine(+26,62)*.—Mainly larger expenditure on gratuitious relief due to flood (17,86), larger expenditure on salaries and establishment due to entertainment of more staff for increased work in the flood affected areas (5,48), smaller recoveries on account of sale of rice due to lesser distribution of cheap grains (3,66) and larger miscellaneous expenditure in connection with Famine relief (1,66); partly set off by smaller expenditure on work houses and institutions connected with the rehabilitation programme due to observance of economy (1,16) and abandonment of certain orphanage schemes (89).

(*ii*) *55.—Superannuation Allowances and Pensions (+2,33)*.—Mainly larger payment of superannuation and retired allowances sanctioned during the year (2,28), inadequate budget provision for payment of pension in the United Kingdom in respect of other Civil Services in Pakistan (74) and payment of arrears of literary pensions (3); partly set off by smaller payments in England of pension of Military and Naval officers in respect of Civil Employment (75).

(*iii*) *56.—Stationery and Printing (+7,21)*.—Mainly post-budget decision to provide for Depreciation (5,00), larger expenditure on establishment due to expansion of activities of the Government Presses (2,23), larger purchase of plain paper used with stamps (32), larger payment of discount due to larger sale of plain paper used with stamps (21), larger charges in England due to purchase of more stores (18) and larger expenditure on printing at private presses (17); partly set off by smaller expenditure on stationery supplied by other Governments (94).

(*iv*) *57.—Miscellaneous (+15)*.—Mainly absence of recoveries from the Central Government on account of expenditure in connection with Mohajeerin (19,66), larger grants to local bodies in lieu of miscellaneous receipts under the Bengal Ferries Act due to better realisation (1,94), larger grants to local bodies for payment of dearness allowances to the employees as a result of recruitment of additional staff (1,35), larger augmentation grants to District Boards due to Provincialisation of Health and Medical services in certain districts (98) and larger expenditure on Survey and Demarcation work in certain new sectors as a result of Inter Government Agreement (54); partly set off by smaller grants to local bodies in lieu of Public Works Cess and fines, etc. under the Cess Act as a result of acquisition of a number of estates under Estate Acquisition Act (12,80), non-payment of contributions due to non-establishment of the proposed Improvement Trust (5,00), abandonment of certain rehabilitation Schemes for technical reasons (3,22), smaller grants-in-aid to Mohajeerin due to non-receipt of the anticipated funds from the Centre (1,00), economy measures in expenditure in connection with Mohajeerin (91), non-implementation of rehabilitation Schemes to the full extent due to permanent rehabilitation of certain refugees (84), larger recovery from the Central Government on account of expenditure incurred as Survey and Demarcation of Inter Dominion Boundary by the Provincial Government (37) and smaller expenditure on miscellaneous and unforeseen charges (other items) (20).

Decrease in Expenditure.

7.—Land Revenue (—14,36).—Mainly non-payment of rent and cesses to local bodies in certain cases under East Bengal Act XXVIII of 1951 due to non-receipt of Government sanction by local officers in time (15,90), smaller

contingent expenditure in connection with acquisition and management of properties under East Bengal Act XXVIII of 1951 (4,83), excess provisions under some heads due to over estimation (1,43) and non-adjustment of expenditure on account of Primary Education Cess Establishment due to omission on the part of local officers (34); partly set off by larger payment of compensations to superior land Lords under East Bengal Act XXVIII of 1951 (2,99), drawal of pay by the staff of the Acquired Estates due to revision of pay scales (1,00), larger expenditure on work due to repairs in connection with Acquired Estates (1,00), smaller recoveries of establishment charges from other Governments and Departments (96), entertainment of additional staff in connection with land Revenue Administration due to increase in work (92), larger expenditure on allowances and honoraria under Survey, Settlement and Record Operations (84) and larger drawal of pay by the staff engaged in connection with Management of Government Estate (49).

11.—Registration (—1,91).—Mainly non-drawal of some extra establishment bills in absence of appointment of the Inspector-General of Registration (2,10) and smaller expenditure on allowances and honoraria etc. in connection with District Administration (16); partly set off by drawal of increments by Sub-Registrars due to refixation of pay in prescribed scales (38).

52A.—Other Revenue Expenditure connected with Electricity Schemes (—3,60).—Transfer of *pro-rata* establishment, etc.charges to the major heads "XL 1.—Receipts from Electricity Schemes" and "81A.—Capital Outlay on Electricity Schemes."

63.—Extraordinary Charges (—27,94).—Post-budget decision to adjust the losses on sale of subsidised food under the major head "28.—Jails and Convict Settlements" and "29.—Police" (26,32), post-budget decision to transfer and adjust expenditure on account of Provincial Transport Controller under the head "25.—General Administration" (1,21), post-budget decision for non-implementation of the scheme for medical relief (40) and curtailment of expenditure as a measure of economy (23); partly set off by unnecessary provision for recoveries from the Central Government on account of extra staff for the defence branch, etc. (22).

63B.—Development (—32,89).—Mainly smaller utilisation of grants for Social Uplift Schemes due to late receipt of grants from the Central Government for Education (14,11), Public Health (8,44), Medical (8,02), non-recruitment of 4th teacher in some Free Primary Training Institutes pending receipt of Government orders (2,86), non-implementation of the Scheme for the reclamation of waste lands in Sylhet District to the full extent (94), non-receipt of the supply of medical Stores (76), smaller expenditure on improvement of communications, buildings, etc of Government forests (35), smaller expenditure for the Scheme of Central sugarcane Research Station (24), discontinuance of the Scheme for encouragement of the cultivation of fodder crops (20), vacant posts in the Ahasanullah Engineering College owing to non-availability of qualified candidates (19) and non-drawal of increased pay by some teachers for not qualifying themselves in the prescribed qualification test (13); partly set off by larger expenditure on conservation of private forests and afforestation of private forest (1,20), larger expenditure in England (1,16), larger expenditure on Maternity and Child welfare schemes etc. due to increased activity (80), adjustment of *pro-rata* establishment, etc. charges from the head "50" (16) and larger expenditure on Village Aid Programme (8).

Capital expenditure within the Revenue Account (—2,49).—Mainly smaller number of cases of commutation of pensions.

II.—CAPITAL.

Increase in Expenditure.

85A.—Capital Outlay on Provincial Schemes of State Trading (+37,23).—Mainly larger expenditure on cost of purchases of salt, cement, coal, etc. due to adjustment of arrear dues for supplies received in previous years (8,06,33), lesser off take of food grains (1,32,48), absence of recoveries from the Flour Mills (1,03,31), payment of arrear dues of the Central Government for supplies of grain received during the previous years (50,85), payment of arrear contribution towards the cost of Border Militia (11,00), repayment of loans taken from Imperial Bank of India on account of purchases of textiles in previous years (8,14) and construction of new Storage Godowns (1,87); partly set off by larger recoveries on Capital Account on account of other Miscellaneous Schemes (9,57,20), smaller establishment charges on Flour Mills (88,76), larger recoveries on account of purchase and distribution of cloth and stock piling of textiles due to larger realisation of textile loom license fees and share of profit on cloth imported on Central Government Account (17,03) and smaller establishment charges due to reduction of offices and staff on account of reorganisation of the Civil Supplies Department (12,58), amount transferred to the deposit account of grant from the Central Government for construction of Storage Godowns (94) and unnecessary provision under the head "Charges in England" (5).

Miscellaneous (+9,61).—Investment made by the Government in the share capital of the Dacca Electricity Development Company, Ltd.

Decrease in Expenditure.

65.A—Capital Outlay on Forest (—6,04).—Mainly non-adjustment of cost of timber extraction machineries received late in the year (3,89), smaller expenditure on Establishment due to entertainment of skeleton staff pending arrival of timber extraction machineries (1,15), abandonment of the work of construction of the Saw Mill Building (94) and omission to provide for recovery, etc. (3).

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (—78,83).—Mainly non-adjustment of debits on account of purchase of Dredgers, spare parts, etc. for want of debit memos from the Director-General of Supply and Development (45,73), non-receipt of machinery from abroad for the Ganges-Kobadak Project (20,00), abandonment of certain Grow More Food Schemes due to local opposition (9,51), slow progress of work in spill way and the main Dam Works due to breakdown of some machineries (9,25), smaller expenditure on works under Ganges—Kobadak Project (Survey) due to revision in the programme of survey work (9,12), non-payment of land cost in connection with some miscellaneous Schemes due to non-receipt of payment vouchers (6,65), non-adjustment of land compensation charges in connection with Ganges-Kobadak Project (4,15), non-purchase of launches for Ganges—Kobadak (Survey) Project (2,25) and double provision of fund for contingencies under "Irrigation Works" (1,00) ; partly set off by smaller recoveries from the Central Government under "Grow More Food Schemes" (10,80), adjustment of *prorata* establishment, etc. charges not provided for (8,83), non-acceptance of debit for the Karnafuli Stores by working Division and other Departments (4,23), procurement of materials for the Ganges-Kobadak Project (2,24), larger expenditure in connection with Ganges-Kobadak Project on tools and plant (1,56) and on establishment (1,22).

71.—Capital Outlay on Schemes of Agricultural Improvement and Research (—65,03).—Smaller expenditure on Seed Improvement Operation Schemes due to revision of the Scheme of Thana Agricultural Farms (82,65) and curtailment

of expenditure on Power Pump and Mechanical cultivation as a measure of economy (9,12); partly set off by smaller recoveries from the Government of Pakistan for Schemes for Power Pump and Mechanical cultivation (26,74).

73.—Capital Outlay on Ports (—4,15).—Post-budget decision to hand over the Government Dockyard, Narayanganj to the Pakistan Industrial Development Corporation with effect from 1st August, 1954.

80—Town Development Schemes (—6,15)—Due to transfer of site materials (13,00), non-payment of land Acquisition charges by the collector (10,53) and larger realisation of salamies under Town Planning Schemes at Dacca (5,41); partly set off by smaller collection of salamies under Town Planning Schemes at Chittagong (22,59)."

81.—Capital Outlay on Civil Works (—1,31,12).—Mainly non-adjustment of the cost of materials received from the various sources for stock purposes (1,64,68), non-payment of land cost by the land acquisition collector in respect of communication works (74,57) and slow progress of work by the Pak Italian Development Company (11,27); partly set off by absence of recovery from the Central Government due to non-sanction of estimates of the strategic roads (1,03,00) and adjustment of *pro-rata* establishment etc. charges not provided for (16,43).

81A.—Capital Outlay on Electricity Schemes (—92,65).—Mainly non-receipt of debits for supplies till the close of the year (78,36) and non-execution of the work of Dacca-Chittagong Power Inter-connection (16,00); partly counter balanced by adjustment of *pro-rata* establishment etc. charges from the head "52A" (1,72).

82.—Capital Account of other Provincial works out side the Revenue Account (—1,04).—Mainly smaller expenditure on Aircraft and Government vehicles workshop due to non-receipt of materials against orders placed with the Director General, Supply and Development (1,09); partly set off by larger expenditure on expansion and reorganisation of the East Bengal Veterinary College (5).

III—DEBT.

Receipts.

Increases.

Loans from the Central Government (+2,31,14).—Loans for meeting outstanding debits of the Director General, Supply and Development for supply of materials and equipments, etc. (4,00,00), loans for Dacca Electricity Development Company Ltd. (9,67) and loans for resettlement of Mohajeerin from India (7,95); partly set off by smaller loans for Development Projects (1,86,48).

State Provident Funds (+11,15).—Mainly larger realisation of contributions to the General Provident Fund (12,32); partly set off by smaller realisation of subscriptions to the Contributory Provident Fund (1,19).

Appropriation for Reduction or Avoidance of Debt (+1,64,07).—Appropriation for repayment of Debt—to the Central Government (1,59,39), larger Provisions made in the Depreciation fund for cancellation of securities of 3½ per cent. East Bengal Loan, 1960 (4,68).

Civil Deposits (+1,21,13).—Mainly larger receipts under Personal Deposits (1,84,53), Revenue Deposits (22, 88), Deposits on account of cost price of Liquor, Ganja and Bhang (37), Deposits of Emergency Flood Relief funds (32), Deposits on account of sale-proceeds of stock of black listed shops and private hoarders (15) and Rent Controller's Deposit (12); partly set off by smaller receipts under Public works Deposits (38,18), Deposits for work done for Pakistan State, Public bodies or Private individuals (32,46), Civil court's Deposits (11,14),

Criminal court's Deposits (3,08), Deposits on account of sale-proceeds of Hindu Evacuee Property (1,88) and absence of Deposits on account of Municipal taxes on Government residential buildings (50).

Other Accounts (+3,41,49).—Unanticipated grant from the Central Government for Flood Relief, 1954 (3,02,88), larger grant from the Central Government for Social Uplift Schemes (50,00), grant from the Central Cotton Committee Research Fund (25,00) and subventions from the special fund for rehabilitation of refugees (1,96); partly set off by non-receipt of subvention from the Central Road Fund (32,14), non-receipt of grants for (i) Village Aid Programme (4,40), (ii) Grow More Food Schemes (1,31) and (iii) Agricultural Research Schemes (50).

Advances not bearing Interest (+4,84).—Mainly larger receipts on account of recoveries under Forest Advances (7,21), Special Advances to destitutes for house building (2,64), Objection Book advances (56), Accounts with the Government of Burma (30), Permanent advances (7) and Accounts with the Government of India (6) ; partly set off by smaller receipts under Public Works Advances (6,00).

Loans and Advances by Provincial Governments (+1,01,02).—Larger recoveries under Miscellaneous Loans and Advances (1,10,97) and House Building Advances to Government Servants (61); partly set off by smaller recoveries of Advances to Cultivators (7,82), Loans to Municipalities (1,62), Loans to District and other Local Fund Committees (57), Advances under special Laws (29), Advances for the purchase of Other Conveyances (13), Advances for the purchase of motor cars (10) and absence of recoveries of Loans to Land holders and other Notabilities (3).

Decreases.

Floating Debt (—1,13,70).—Post-budget decision for non-issue of Treasury Bills (1,00,00) and smaller drawal of Cash Credit Advances from the Banks for procurement of foodgrains and purchase of jute by co-operative societies (41,70); partly set off by larger drawal of Ways and Means Advances from the State Bank of Pakistan (28,00).

Depreciation Reserve Fund (—18).—Smaller contribution to the Depreciation Reserve Fund for Electricity Schemes (5,18); partly set off by unanticipated contribution to the Depreciation Reserve Fund for Government Presses (5,00).

Deposits of Local Funds (—45).—Smaller receipts under District Funds (9,10) and Education Funds (2,74); partly set off by larger receipts under Municipal Funds (8,49), Local Board Funds (2,33) and other Miscellaneous Funds (57).

Suspense (—1,65,21).—Decreased transanctions under pre-audit cheques (2,55,72); partly set off by increases under Suspense Account (87,98) and Departmental and Similar Accounts (2,53).

Disbursements.

Increases.

Loans from the Central Government (+1,10,10).—Larger repayment of Loans from the Central Government.

State Provident Funds (+3,15)—Larger withdrawals from General Provident Fund (2,52) and Contributory Provident Fund (63).

Deposits of Local Funds (+18,84).—Larger withdrawals from District Funds (6,21) and Education Funds (4,72), Municipal Funds (4,38), Local Board Funds (3,43) and other Miscellaneous Funds (10).

Civil Deposits (+3,48,71).—Mainly larger withdrawals from Personal Deposits (2,95,03), Deposits for works done for Pakistan States, public bodies or private individuals (32,07), Public Works Deposits (13,85), Revenue Deposits (9,05)

Criminal courts' Deposits (1,47), Deposits on account of cost price of Liquor, Ganja and Bhang (45) and Rent Controller's Deposits (22); partly set off by smaller withdrawals from Criminal court's Deposits (3,02) and non-withdrawal of Deposits on account of Municipal taxes on Government residential buildings (50).

Other Accounts (+61,46).—Government contribution for Flood Relief Measures (78,37), grant for rehabilitation of Refugees (11,63), larger grant for Village Aid Programme (2,04) and grant from the Central Government for construction of Storage Godowns (94); partly set off by smaller subventions from Central Road Fund (18,14), smaller grants for Social Uplift Schemes (11,57), Grow More Food Schemes (1,31) and Agricultural Research Schemes (50).

Advances not bearing Interest (+7,41).—Mainly larger drawal of Forest Advances (7,20), Special Advances to destitutes for house building (2,29), Objection Book Advances (2,02) and larger transactions under the head Accounts with the Government of India (27); partly set off by smaller drawal of Public Works Advances (4,03), absence of transactions under head Accounts with Foreign Governments and Pakistan States (30) and smaller drawal of Permanent Advances (7).

Loans and Advances by Provincial Governments (+1,26,73).—Mainly larger payments due to flood under "Miscellaneous Loans and Advances" (1,16,22) and "Advances to cultivators" (18,59); partly set off by smaller payments of advances under Special Laws (4,89), Loans to Municipalities (1,80), Loans to District and other Local Fund Committees (75), House building Advances to Government servants (48) and Advances for purchase of Motor cars to Government servants (18).

Decreases.

Floating Debt (—1,33,63).—Smaller repayment of Cash Credit Advances to the Imperial Bank of India, National Bank of Pakistan and Central Bank of India (1,24,63) and of Ways and Means Advances to the State Bank of Pakistan (9,00).

Appropriation for Reduction or Avoidance of Debt (—2,00).—Absence of any transaction under Depreciation Fund.

Depreciation Reserve Fund (—7,54).—Non-renewal and non-replacement of plant, machinery, etc. from the Reserve fund.

Suspense (—2,68,91).—Decreases under Cheques and Bills (3,07,76); partly set off by increases under Suspense Accounts (34,64) and Departmental and Similar Account (4,21).

IV—REMITTANCES.

Receipts (+59,99,89).—*and Disbursements* (+59,90,93).—Provisions for transactions under these heads were not made in the budget as in earlier years.

REVENUE POSITION OF GOVERNMENT.

GENERAL REMARKS.

5. It will be seen from the summary of transactions in paragraph 4 that total receipts and total expenditure on Revenue Account during the year under report were 24,42,41 and 28,47,85 against the Budget Estimates of 23,44,87 and 24,02,70 respectively. The revenue deficit amounted to 4,05,44 as compared with 57,83 anticipated in the Budget. The increase in the amount of deficit of 3,47,61 over the Budget forecast was the net result of increase in Revenue expenditure of 4,45,15 against the increase in Revenue receipt of 97,54.

The increases in the Revenue receipts were mainly under Taxes on Income other than Corporation Tax (59,52), Miscellaneous (57,43), Forest (35,29), Civil Administration (30,70), Extraordinary Receipts (9,97), Electricity schenes (8,21), Civil

Works and Miscellaneous Public Improvements(8,17), Other Taxes and Duties(2,98), Debt Services (2,23) and Receipts under Motor Vehicles Acts (1,30). These increases were, however, set off by decreases under Irrigation (30,08), Customs (28,06), Stamps (20,23), Sales Tax (15,75), Land Revenue (12,79), Provincial Excise (10,84) and Registration (7,06). The increases under Taxes on Income other than Corporation Tax were mainly due to larger realisation of Taxes on Agricultural Income from Tea Estates, under Miscellaneous due to grants received from the Central Government for Flood Relief Measures and Village Aid Programme, under Forest due to better fellings in the Dam-site area in the Chittagong Hill Tracts, under Civil Administration due to grants from the Central Government for Flood Relief Measures and better realisation of Agricultural receipts, under Extraordinary Receipts due to larger recoveries for the Fire services, under Electricity Schemes due to larger sale of power, under Civil Works and Miscellaneous Public Improvements due to grants from the Central Government for flood damaged roads, under other Taxes and Duties due to larger realisation of entertainment Tax, under Debt Services due to larger realisation of interest on arrears of revenues and under Motor Vehicles Acts due to better collection of taxes. The decreases under Irrigation were mainly due to increased Working expenses for Navigation, Embankment and Drainage Works, under Customs, due to smaller share of export duty on Jute from the Central Government under Stamps due to smaller sale of Stamps due to economic depression, under Sales Tax due to smaller share of Sales Tax from the Central Government, under Land Revenue due to smaller collection of ordinary revenue due to flood and Provincial Excise due to abolition of Central Excise duty from betelnut.

On the expenditure side the increases were broadly under Civil Works and Miscellaneous Public Improvements (2,23,55), Debt Services (1, 62,23), Civil Administration (89,50), Miscellaneous (36,31) and Irrigation (7,20) and decreases under Development (32,89), Extraordinary Charges (27,94) and Land Revenue (14,36). The excess under Civil Works and Miscellaneous Public Improvements was mainly due to larger purchase of stock materials, under Debt Services due to creation of fund for repayment of the 3½ per cent. East Bengal Loan 1960 and the Central Loans, under Civil Administration due to smaller recoveries from the Central Government on account of cost of Police supplied to them and adjustment of loss on sale of subsidised food hitherto adjusted under the head "63—Extraordinary Charges" and under Miscellaneous due to payment of larger gratuitious relief due to flood. The saving under Development was mainly due to smaller utilisation of grants from the Central Government for Social Uplift Schemes, under Extraordinary charges due to post-budget decision to transfer losses on sale of subsidised food to the Major heads "29.—Police" and "28.—Jails and Convict Settlements" and under Land Revenue due to non-payment of rent and cesses to local bodies in certain cases out of the collection from acquired estates pending Government sanction.

Customs, Taxes on Income other than Corporation Tax, Sales Tax, Land Revenue, Provincial Excise and Stamps formed the principal sources of revenue and together contributed 74 per cent. of the Provincial revenue, while Land Revenue alone contributed 21 per cent. The expenditure on Civil Administration amounted to 47 per cent. of the total expenditure on revenue account, while Civil Works and Miscellaneous Public Improvements together absorbed 11 per cent. The percentages of expenditure under these heads in the previous year were 51 per cent. and 21 per cent. respectively. The expenditure on Development amounted to 12 per cent. as compared with 14 per cent. in the preceding year.

Important variations both under Revenue and Expenditure are explained in paragraph 4.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

6. *Progressive Capital Outlay to end of the year.*—The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of East Bengal upto the end of 1954-55:—

Nature of Expenditure.	Expenditure up to 14th August, 1947.	Post-partition expenditure up to 1953-54.	Expenditure during 1954-55.	Post-partition expenditure up to 1954-55.	Total.
1	2	3	4	5	6
65.A.—Capital Outlay on Forests ..	..	9	1,96	2,05	..
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	4,03,84	1,84,67	5,88,51	..
70.—Capital Outlay on Improvement of Public Health.	..	3,49	20,01	23,50	..
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	42,00	6,31	48,31	..
72.—Capital Outlay on Industrial Development.	..	96,28	37	96,65	..
73.—Capital Outlay on Ports ..	..	7,67	85	8,52	..
80.—Town Development Schemes ..	..	26,00	15,85	41,85	..
81.—Capital Account of Civil Works outside the Revenue Account.	..	22,01,71	—36,12	21,65,59	..
81.A.—Capital Outlay on Electricity Schemes.	..	52,36	86,35	1,38,71	..
82.—Capital Account of Other Provincial Works outside the Revenue Account.	..	29,06	10,06	39,12	..
84.—Capital Outlay on Printing Presses	..	51,94	2,01	53,95	..
85A.—Capital Outlay on Provincial Schemes of State Trading.	..	4,88,98	50,83	5,39,81	..
90.—Provincial Miscellaneous Investments.	..	33,50	9,61	43,11	..
Total ..	..	34,36,92	3,52,76	37,89,68	..

Note 1.—Columns 2 and 6 of the table cannot be filled in as the accounts for the period from the 1st April, 1947 to 14th August, 1947, have not been finally closed by the Comptroller and Auditor General of India.

Note 2.—The total expenditure of 23,19 on Karnafuli Multipurpose project booked under major head "72—Capital Outlay etc." upto the year 1951-52 has been included in the expenditure under the major head "68—Construction of Irrigation etc."

65.A.—*Capital Outlay on Forests.*—The head has been opened for the exhibition of expenditure in connection with the scheme of Mechanised Timber Extraction in the Chittagong Hill Tracts with the assistance of the International Co-operation Administration.

68.—*Construction of Irrigation, Navigation, Embankment and Drainage Works* —The head has been opened for the exhibition of expenditure on the construction of Irrigation, Navigation, Embankment and Drainage Works financed from outside the Revenue Account. The entire expenditure of 5,88,51 relates to productive works. The financial results of the Irrigation works will be found in para. 7 on pages 26-27.

70.—*Capital Outlay on Improvement of Public Health.*—The head has been opened for the exhibition of expenditure on development projects relating to the Public Health Department.

71.—*Capital Outlay on Schemes of Agricultural Improvement and Research.*—The head has been opened for the exhibition of expenditure on productive development projects relating to Agriculture, *viz.* Seed Improvement Operation Schemes and Schemes of Power Pump and Mechanical Cultivation.

72.—*Capital Outlay on Industrial Development.*—The cost of productive Schemes relating to Industrial Development has been taken to this capital head. The Schemes are (*i*) Muslin Cotton Mills, (*ii*) Equipment and Machinery of Ceramic Institute, Textile Institute and Tanning Institute and (*iii*) Reclamation of derelict water areas for production of fish. Expenditure on Rural Electrification and Thermo-Electricity Schemes which is now exhibited under the head 81-*A.—Capital Outlay on Electricity Schemes*, was accounted for under this head up to the year 1952-53.

73.—*Capital Outlay on Ports.*—The head has been opened for the exhibition of expenditure on the purchase of stores and other materials necessary for the improvement of the Narayanganj Dockyard. The Dockyard was handed over to the Pakistan Industrial Development Corporation with effect from the 1st August, 1954.

80.—*Town Development Schemes.*—The head has been opened for the exhibition of expenditure separately on account of Town Planning Schemes. Expenditure on Town Development Schemes was accounted for under the head "*81—Capital Account of Civil Works outside the Revenue Account*" up to the year 1952-53.

81.—*Capital Account of Civil Works Outside the Revenue Account.*—Expenditure under this head mainly represents outlay on the construction of office and residential accommodation necessitated by partition and on development of roads and residential and commercial areas. Such expenditure is incurred mostly on works which are not revenue producing, except residential buildings, for which rents are realised.

81-A.—*Capital Outlay on Electricity Schemes.*—The head has been opened for the exhibition of expenditure on various Electricity Schemes relating to the Commerce, Labour and Industries (Electricity) Department.

82.—*Capital Account of other Provincial Works Outside the Revenue Account*—The head has been opened for the exhibition of expenditure on Aircrafts,

Government vehicles and Aircraft Workshop. Expenditure on expansion and re-organisation of the East Bengal Veterinary College has also been recorded under this head with effect from the year 1953-54.

84.—*Capital Outlay on Printing Presses.*—The head has been opened to exhibit expenditure on account of machinery and equipment, etc. required for the improvement of Government Presses.

85-*A.*—*Capital Outlay on Provincial Schemes of State Trading.*—The expenditure under this head represents the net outlay (expenditure *minus* receipts) on the purchase and distribution of food-grains, textiles and other items in the Province and on the establishment employed in connection therewith. The transactions relate to—

(*i*) Grain Purchase Scheme.

(*ii*) Purchase and distribution of cloth and stock piling of Textiles.

(*iii*) Establishment of Flour Mills.

(*iv*) Other Miscellaneous Schemes.

(*v*) Construction of New Storage Godowns.

90.—*Provincial Miscellaneous Invesments.*—The head has been opend for exhibition of the Government investments in the Share Capital of Dacca Electricity Development Company Limited.

Financial Results of Irrigation Works.

7. The abstract below showing the Capital and Revenue Accounts of all systems in a simple consolidated form brings out the financial results of all the Irrigation Works in the Province:—

Names of Projects.	Direct Capital outlay.		Revenue receipts during the year 1954-55.				Net revenue excluding interest.			Net profit or loss after meeting interest.	
	During 1954-55.	To end of 1954-55.	Direct revenue (Public Works receipts).	Portion of land revenue due to works.	Total revenue receipts.	Direct working expenses during 1954-55.	Surplus of revenue over expenditure (+) or of expenditure over revenue (—)	Rate per cent. on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (—)	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A-Irrigation Works.— *Productive—*											
1. Karnafuli Multi-purpose Project.	94,50	3,38,48	..	..	..	..	..	..	10,72	—10,72	3·4
2. Ganges-Kobadak Project (Survey).	14,45	23,74	..	..	..	..	..	..	66	—66	2·8
3. Ganges-Kobadak (1st phase).	19,48	19,48	..	..	..	..	..	..	39	—39	2·0
Total A.—Irrigation Works.	1,28,43	3,81,70	..	..	..	..	..	..	11,77	—11,77	3·3
B—Navigation, Embankment and Drainage Works.— *Productive—*											
1. Dredger Aminul Bahar.	13,26	72,25	..	..	..	13,13	—13,13	18·2	2,62	—15,75	21·8
2. Dredger Safinatul Hasan.	4,20	24,11	..	..	..	1,93	—1,93	8·0	88	—2,81	11·7
3. 12"Suction Dredgers.	11,49	67,62	..	..	..	4,32	—4,32	6·4	2,48	—6,80	10·1
4. Baby Dredgers	44	2,10	..	..	..	42	—42	19·9	8	[illegible]	[illegible]

5. Grow More Food Schemes.	29,65	43,53	..	..	..	..	..	..	1,15	—1,15	2·6
6. Miscellaneous Irrigation Schemes.	—2,80	—2,80	..	..	..	..	..	..	—6	+6	2·1
Unproductive—											
1. Calcutta and Eastern canals.	..	48,14	49	..	49	1,61	—1,12	2·3	1,93	—3,05	6·3
2. Sundarbans Steamer Route.	..	7,15	1	..	1	1,76	—1,75	24·5	29	—2,04	28·5
3. Madaripur Beel Route.	..	83,11	1,82	..	1,82	2,39	—57	·7	3,32	3,89	4·7
4. Dredger Foyers	..	..	..	..	..	30	—30	..	..	—30	..
5. Dredger Alexandra.	..	..	..	..	..	—16	+16	..	..	+16	..
Total B—Navigation, Embankment etc.	56,24	3,45,21	2,32	..	2,32	—25,70	—23,38	6·8	12,69	—36,07	10·4
Grand Total ..	1,84,67	7,26,91	2,32	..	2,32	—25,70	—23,38	3·3	24,46	—47,84	6·8

Note. 1.—The projects have been classified as "Productive" both under "A.—Irrigation works" and "B.—Navigation, Embankment and Drainage works" following the Budget Estimates of the Government of East Bengal but the authorisations from the competent authority in this behalf, in terms of rule 3(*c*) of Statement "A" of Appendix 2 to Central Public Works Account Code, have not yet been received. The matter is under correspondence with the Government.

Note 2.—As the accounts for the period from 1st April, 1947 to 14th August 1947 have not been finally closed by the Comptroller and Auditor General of India, the figures in column 3 of the table in respect of "Calcutta and Eastern Canals", "Sundarbans Steamer Route" and "Madaripur Beel Route" have been adopted provisionally for the purpose of determining the financial results. These figures have been arrived at by dividing the total capital outlay exhibited in the Finance Accounts of the Government of Undivided Bengal for the period from 1st April, 1947 to 14th August, 1947 in the ratio of mileage of the canals falling in the territories of both East Bengal and West Bengal.

8. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue *less* working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested.

The rate of interest prescribed was 4 per cent. for works sanctioned before 1st April, 1919, 5 per cent. for those sanctioned between 1st April, 1919 and the 1st August, 1921 and 6 per cent. for those sanctioned after the 1st August, 1921. With effect from the year 1941-42 Government fixed 4 per cent as the rate for the productivity test in respect of new works sanctioned on or after the 1st April, 1941. The productivity test involves certain *proforma* adjustments which do not appear in the regular Government accounts.

If a work classed as "Productive" fails to yield the prescribed return for three successive years it is transferred to the "Unproductive" class. Similarly, if a work classed as "Unproductive" succeeds in yielding in three successive years the prescribed return, it is transferred to the "Productive" class. There are three productive Irrigation Works and six Productive Navigation, Embankment and Drainage works in the Province at present. None of the Unproductive Works was transferred to the Productive class or *vice-versa* during the year.

Financial Results of

9. The following statement shows the financial results for the year 1954-55 of

Names of Projects.	Direct Capital Outlay.				
	Expenditure upto 14th August, 1947.	Post-partition expenditure upto 1953-54.	Expenditure during 1954-55.	Post-partition expenditure to end of 1954-55.	Total.
1	2	3	4	5	6
81A.—Capital outlay on Electricity Schemes—					
II—Thermo-Electric Schemes—					
Siddhirganj Diesel Project ..	..	26,40	42,41	68,81	68,81
Chittagong Diesel Project ..	..	6,84	19,49	26,33	26,33
Goalpara Diesel Project ..	..	12,83	20,40	33,23	33,23
Total ..	..	46,07	82,30	1,28,37	1,28,37

Note:—Columns 13, 14 and 15 of the statement could not be filled in as the rate of interest

Electricity Schemes.

those Electricity Schemes on which Capital invested is Rs. 25 lakhs or over.

	Working Expenses.			Net Revenue excluding Interest.			Net Profit or Loss after meeting Interest.	
Gross Revenue during 1954-55.	Depreciation.	Direct working expenses.	Total working Expenses.	Surplus of Revenue over expenditure (+) or of expenditure over Revenue (—).	Rate per cent. on Capital outlay to end of the year.	Interest on Capital.	Surplus of Revenue over expenditure (+) or of expenditure over Revenue (—).	Rate per cent. on Capital outlay to end of the year.
7	8	9	10	11	12	13	14	15
9,99	2,36	7,74	10,10	—11	·16	..	..	..
5,52	..	2,97	2,97	+2,55	9.68	..	..	..
19	..	..	..	+19	·57	..	..	..
15,70	2,36	10,71	13,07	+2,63	2·05	..	..	..

has not been fixed by Government.

10. EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

The amount of the sanctioned estimates and the exoenditure (Direct charges only) to end of the year under report on the various Projects under construction are as follows :—

(i) Karnafuli Multipurpose Project

		Rs.
1.	Amount of sanctioned Estimate	18,28,00,000
2.	Expenditure to end of 1953-54	2,43,97,522
3.	Expenditure during 1954-55	94,50,258
4.	Expenditure to end of 1954-55	3,38,47,780

The execution of the project commenced from 1952-53 before that certain preliminary works were done under the control of the Commerce, Labour and Industries Department and an expenditure of Rs.23,18,518 was incurred and booked under the major head "72—Capital outlay on Industrial Development." The objects of the Project are (i) to irrigate one million acres of land, (ii) to provide irrigation facilities along 320 miles on the karnafuli river and its tributaries and (iii) to instal a Hydro-Electric Power station with an initial capacity of 80,000 Kilo Watts.

(ii) Ganges-Kobadak Project (Survey)

		Rs.
1.	Amount of sanctioned estimate	54,00,000
2.	Expenditure to end of 1953-54	9,29,227
3.	Expenditure during 1954-55	14,45,177
4.	Expenditure to end of 1954-55	23,74,404

(iii) Ganges-Kobadak Project (1st Phase)

		Rs.
1.	Amount of sanctioned Estimate	1,91,02,500
2.	Expenditure during 1954-55	19,47,872
3.	Expenditure to end of 1954-55	19,47,872

The survey work relating to the project which started durig 1953-54 is still in progress. The Scheme will provide irrigation and drainage facilities to an area of 2·4 million acres, the net area available for agricultural production being estimated at 1·8 million acres. The saline zone in the Khulna District will be provided with a system of strong embankment against entry of saline water and with Sluices and Locks for drainage and irrigation. The main Kobadak Canal will serve as a direct inland route from the Ganges into the Bay of Bengal. According to forecast the Scheme will give an increased yield of food stuff of about 76,000 metric tons which will relieve the famine conditions in the Khulna District and make East Pakistan self-sufficient in food grains. The Ganges-Kobadak area comprises the districts of Khulna, Jessore and Kushtia and belongs to the gangetic delta.

(iv) Chittagong Diesel Project

			Rs.
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1954-55	..	..	19,48,356
3. Expenditure to end of 1954-55	..	..	26,32,712

(v) Siddhirganj Diesel Project

1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1954-55	..	..	42,40,417
3. Expenditure to end of 1954-55	..	..	68,80,652

(vi) Goalpara Diesel Project

1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1954-55	..	..	20,40,501
3. Expenditure to end of 1954-55	..	..	33,23,218

(vii) Chittagong Electric Supply

1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1954-55	..	..	88,796
3. Expenditure to end of 1954-55	..	..	2,61,328

(viii) Chandpur Electric Supply

1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1954-55	..	..	63,279
3. Expenditure to end of 1954-55	..	..	1,09,409

(ix) Brahmanbaria Electric Supply

1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1954-55	..	..	81,646
3. Expenditure to end of 1954-55	..	..	2,32,222

(a) Estimates not yet sanctioned.

The above projects have been started by the Government of East Pakistan as a comprehensive plan for meeting the increased Electrical Power requirements of the Province. As coal is not available in this Province, the demand for Power which is necessary for running the Industrial Establishment has to be met by generating Electricity from oil and steam. At the time of Independence no Power Project was run by Government. To meet the growing demand by public and by Commercial and Industrial concerns Government have undertaken comprehensive Schemes for generating and supplying Electricity to important Districts, sub-divisional Towns and rural areas.

COMMITMENTS

11. The Appendix A at the end of this compilation exhibits a statement showing the extent to which the Government of East Bengal was committed on the 31st March, 1955, in respect of sanctioned Schemes debitable outside the Revenue account estimated to cost Rs. 1 lakh or more. It would appear from the statement that the Government stood committed on the 31st March, 1955, to the extent of 39,63,03 which were to be met from borrowed funds.

The commitments were in connection with:—

(1) Irrigation Works.	17,54,96
(2) Buildings and Roads .. .. (Including Town Development Schemes)	22,04,03
(3) Electricity Schemes..	4,04
Total ..	39,63,03

DEBT POSITION—GENERAL STATEMENT.

12. The debt position of the Government of East Bengal as it stood at the commencement and the close of the year 1954-55 is summarised in the statement below :—

Nature of Debt.	Amount of Debt.		Difference (+) or (—).
	On 1st April, 1954.	On 31st March, 1955.	
1	2	3	4
(i) Permanent Debt	3,34,15	3,34,15	..
(ii) Floating Debt—			
(a) Treasury Bills	2,00,00	2,00,00	..
(b) Other Floating Loans—			
(1) Ways and Means Advances from the State Bank of Pakistan.	13,00	..	—13,00
(2) Cash Credit Advances from the Imperial Bank of India.	2,70,73	−1,34	—2,72,07
(3) Cash Credit Advances from the National Bank of Pakistan for financing—			
(i) Grain purchase Scheme	3,25,00	7,20,00	+3,95,00
(ii) Jute purchase Scheme	1,40,00	1,00,00	—40,00
(iii) Loans from the Central Government ..	40,71,18	46,71,07	+5,99,89
(iv) Unfunded Debt	2,63,78	2,92,55	+28,77
Gross Total—Rupee Debt	56,17,84	63,16,43	+6,98,59
(v) *Deduct*—Outstanding Loans and Advances made by Government.	6,02,17	6,27,65	+25,48
Net Debt. ..	50,15,67	56,88,78	+6,73,11

The balances on 1st April, 1954 in this statement under "Floating Debt—Treasury Bills", "Loans from the Central Government", "Unfunded Debt" and "*Deduct*—Outstanding Loans and Advances made by Government" include provisional opening balances of 2,00,00, 3,34,58, 2,04,11 and 2,46,31 respectively as adopted on the 15th August, 1947.

(*i*) *Permanent Debt*—The amount represents the proceeds of the 3½ per cent. East Bengal Loan, 1960, raised by the Government of East Bengal in the open market in October, 1953 at a discount of annas 12 for every hundred rupees subscribed. The Loan was raised for financing industrial, agricultural and other development projects of East Bengal. The Loan is repayable at par on the 8th October, 1960 by means of a Sinking and Depreciation Fund created by the Government from the revenues of the Province with effect from 1954-55. Contributions to the Sinking Fund are made for the amounts as Government may, from time to time, decide to transfer, and to the Depreciation Fund at the rate of 2 per cent. of the nominal amount of the loan in each financial year.

(ii) *Floating Debt*—(a) *Treasury Bills*—This item represents the value of Treasury Bills floated by the Government of Bengal (Undivided) which matured on the 27th September, 1947 and were repaid by the Government of Pakistan on behalf of the Government of East Bengal. This has been treated as a loan from the Government of Pakistan and the amount of repayment representing the liabilities of undivided Bengal has been adjusted under the Suspense head "Liabilities of Undivided Bengal" in section "P-Deposits and Advances". The credit balance on this account will be set off by the debit resulting from the clearance of the above Suspense head after the final allocation of assets and liabilities between East Bengal and West Bengal.

(b) *Other Floating Loans—Cash Credit Advances from the Imperial Bank of India and the National Bank of Pakistan*—As in Bengal (Undivided), arrangements were made by the Government of East Bengal with the Imperial Bank of India, Dacca and the National Bank of Pakistan to draw funds in the shape of Cash Credit Advances for financing the Grain Purchase Schemes and allied food procurement operations of the Department of Civil Supplies after the partition of Bengal and the Government assumed a liability of 1,24,36 representing its share of the Cash Credit Advances taken by the Government of Bengal (Undivided) from the Banks. The transactions of the Cash Credit Advances, however, did not pass through Government Accounts upto 31st March, 1949. During the year under review 8,58,30 were taken from the Banks, while 7,35,37 were repaid by credit to the major head "85-A.—Capital outlay on Provincial Schemes of State Trading" and debit to "N-Public Debt—Floating Debt—Other Floating Loans". With effect from the year 1952-53, arrangements were made with the National Bank of Pakistan to obtain Cash Credit Advances for financing Jute Purchase Schemes, etc. as well. A sum of Rs. 40,00 was paid to the Bank during the year under report on this account.

The details of the Cash Credit Advances taken from the Imperial Bank of India and the National Bank of Pakistan, their repayments and the total amount of interest paid are shown below—

Months.	Opening balance on 1st April, 1954.	Amount taken.	Amount repaid.	Balance on 31st March, 1955.	Interest
1	2	3	4	5	6
April, 1954	..	24,53	3	..	3,24
May, 1954	..	42,27	40,03	..	2,79
June, 1954	..	6,69	5	..	86
July, 1954	..	13,57	3	..	87
August, 1954 ..	..	3,74	3	..	3,72
September, 1954 ..	..	7,36	12	..	95
October, 1954 ..	..	7,50,26	6,45,47	..	14,51
November, 1954 ..	..	7,77	8,31	..	79
December, 1954 ..	..	50	31,30	..	1
January, 1955 ..	..	1,61	..	..	82
February, 1955 ..	..	..	..	..	..
March, 1955 ..	..	..	50,00	..	16
Total ..	7,35,73	8,58,30	7,75,37	8,18,66	28,72

(iii) *Loans from the Central Government*—On the 1st April, 1954, the aggregate of these loans outstanding against the Government of East Bengal (inclusive of the portion amounting to 3,34,58 of the outstanding loans taken by the Undivided Government of Bengal from the Undivided Central Government of India during the pre-partition period and allocated provisionally to Government of East Bengal) was 40,71,18 . Out of this amount a sum of 1,65,24 was repaid and a further loan of 7,65,14 was taken by the Government of East Bengal during the year under report leaving an aggregate outstanding of 46,71,07 at the end of the year.

(iv) *Unfunded Debt*—This head comprises Provident Fund balances of Government servants. The balances on 15th August, 1947 have not been finally allocated between East Bengal and West Bengal as yet. The increase represents the excess of deposits over withdrawals during the year.

(v) *Loans and Advances by Provincial Governments*—This head is composed of the loans and advances made by the Provincial Government to district Boards, Municipalities, Land holders and other Notabilities etc. as well as loans to Government servants in the shape of house building advances and advances for the purchase of Motor Cars and other Coveyances, etc. The increase in the outstanding balance under this head is due to advance exceeding the repayments. An account of the transactions under Loans and Advances is given in Statement No. 5 of Part B of this compilation.

(*VI*) *Service of Debt*—The total net charge on the revenues of the Province during the year on account of service of debt was 2,83,96 as shown below:—

	Rs.
a) Amount appropriated for reduction or avoidance of Debt (Major Head "23").	1,74,07
(b) Interest on Permanent loans (Major head "22")	11,32
(c) Interest on loans taken from the Central Government (Major head "22").	1,21,46
(d) Interest on Floating Debt (Major head "22") ..	32,03
(e) Expenditure connected with the issue of new Loans (Major head "22').	7
(f) Interest on Unfunded Debt (Major head "22") ..	8,31
Total ..	3,47,26
Deduct—	
(i) Interest realised on Loans and Advances by Provincial Government (Major Head "XX").	10,12
(ii) Interest receipts from commercial Departments (Major head "XX").	5,54
(iii) Interest transferred to "85-A.—Capital Outlay on Provincial Schemes of State Trading and treated as deduction from expenditure under Interest on Debt and other obligations (Major Head "22").	28,72
(iv) Amount transferred to Commercial Departments, etc. in respect of interest on Capital Irrigation (Major head"22").	18,92
Total ..	63,30
Net expenditure from revenue on Service of Debt ..	2,83,96

The interest receipts of 5,54 represent adjustment of interest liabilities on Irrigation Capital Outlay met out of a loan which has already been discharged and on which no interest is actually paid by Government. Thus the actual net charge on the revenues of the Province for Services of debt amounts to 2,89,50 during the year under report.

BALANCE

13. The following statement shows the actual Ways and Means position of the Government of East Bengal, month by month, during 1954-55.

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries	In Bank.			In Treasuries.	In Bank.
1	2	3	4	5	6	7
April, 1954	38,28	—58,67	12,89,08	10,88,08	58,77	1,21,84
May, 1954	58,77	1,21,84	10,67,29	11,65,68	16,52	65,70
June, 1954	16,52	65,70	7,53,82	8,44,77	36,24	—44,97
July, 1954	36,24	—44,97	8,57,98	9,81,46	38,20	—1,70,41
August, 1954 ..	38,20	—1,70,41	10,37,10	9,71,00	27,34	—93,45
September, 1954 ..	27,34	—93,45	14,51,39	12,88,26	29,70	67,32
October, 1954 ..	29,70	67,32	17,47,38	16,88,96	26,97	1,28,47
November, 1954 ..	26,97	1,28,47	15,32,59	16,52,83	19,32	15,88
December, 1954 ..	19,32	15,88	14,52,68	13,89,47	29,85	68,56
January, 1955 ..	29,85	68,56	15,50,74	16,78,18	30,25	—59,28
February, 1955 ..	30,25	—59,28	10,90,05	10,92,15	25,91	—57,04
March, 1955 ..	25,91	—57,04	32,74,27	29,15,57	66,16	2,61,41

Note.—The bank balances shown in columns 3 and 7 agree with those appearing in the Government Accounts.

Under an agreement with the State Bank of Pakistan, the Government of East Bengal is required to maintain at the Bank a minimum balance of 13 lakhs of rupees. The Bank informs the Government, by telegram, of their daily balance with the Bank at the close of each working day. If, on weekly settling days, this balance falls below the agreed minimum, the deficiency is made good either by taking a Ways and Means Advance from the Bank or by selling Treasury Bills to the public. During the year under report no Treasury Bills were issued, but Ways and Means Advances of the total value of Rs. 78,00 were taken from the State Bank between the period from 22nd June, 1954 to 14th January, 1955. Advances amounting to Rs.91,00 (including Rs. 13,00 relating to the previous year) were repaid between 28th April, 1954 to 28th March, 1955. The total amount of interest paid on this account during 1954-55 amounted to Rs.19,419. In addition, a sum of Rs.3,11,712 was paid to the State Bank as interest on shortfall of Government balances. In all cases, the rate of interest charged was 2 per cent. per annum.

The year opened with a cash balance of Rs.38,28 in the Treasuries and —58,67 at the Bank and closed with a balance of 66,16 in the Treasuries and 2,61,41 at the Bank. Cash in transit at the commencement of the year was 8,14 and that at the end of the year was 32,87. The increase of 3,47,96 in the closing balance is mainly due to excess of receipts over disbursements under Debt, Deposit and Remittance heads (11,06,16); partly set off by Capital expenditure outside the Revenue Account (3,52,76) and Revenue Deficit (4,05,44).

A part of the resources of the Government of East Bengal is in respect of amounts at the credit of certain accounts earmarked to be spent on specific purposes. Details of the earmarked portion of the balances are given in the statement below :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1954.			Balance on 31st March, 1955.		
	Cash.	Invest-ment.	Total.	Cash.	Invest-ment.	Total.
1	2	3	4	5	6	7
Sinking Funds—						
1. Sinking Fund, 3½ per cent. East Bengal Loan 1960.	..	..	..	8,00	..	8,00
2. Depreciation Fund, 3½ per cent. East Bengal Loan 1960,	..	..	..	6,68	..	6,68
3. Sinking Fund for Loans from the Central Government	..	..	..	1,59,39	..	1,59,39
Reserve Funds—						
Depreciation Reserve Funds—						
4. Electricity ..	..	..	..	2,36	..	2,36
5. Government Presses	..	..	..	5,00	..	5,00
Other Accounts—						
6. Subvention from Central Road Fund.	11,13	..	11,13	7,12	..	7,12
7. Subvention from the Special Fund for the Rehabilitation of Refugees.	51,60	..	51,60	41,92	..	41,92
8. Deposit Account of Grant from the Central Government for Social Uplift Schemes	60,54	..	60,54	1,22,11	..	1,22,11
9. Deposit Account of Grant from the Central Government for Grow More Food Schemes.	9,57	..	9,57	9,57	..	9,57
10. Deposit Account of Grant for Village Aid Programme.	6,44	..	6,44	..	..	..
11. Deposit Account of Grant from the Central Government for Development of Agriculture.	29,04	..	29,04	29,04	..	29,04
12. Deposit Account of Grant from the Central Government for construction of Storage Godowns.	..	..	..	24,06	..	24,06
13. Deposit Account of Grant from the Central Government for Flood Relief Measures.	..	..	..	2,24,51	..	2,24,51
Total ..	1,68,32	..	1,68,32	6,39,76	..	6,39,76

The certificates of verification of these balances are given in Part B of this Compilation. After excluding the earmarked balance of Rs. 6,39,76 the free balance of the Province as on 31st March, 1955 was Rs.(—) 3,12,19 as compared with Rs.(—)1,88,71 on 31st March, 1954.

SUMMARY OF GENERAL FINANCIAL POSITION.

14. There have been deficits in the Revenue Account of the Province since independence except in the years 1947-48 (post-independence) and 1948-49 when there were surpluses mainly due to larger assignment of shares to the Provincial Government out of the Central Taxes and Duties.

Against a Revenue deficit of 2,99,10 in 1953-54 that in the year under report was 4,05,44. The increase in the deficit as compared with the previous year was mainly due to larger expenditure on Civil Works and Miscellaneous Public Improvements, Debt Services, Civil Administration and also increased working expenses under Irrigation on the receipts side; partly set off by better realisation of Taxes on Agricultural Income, smaller expenditure under Development and Extraordinary Charges as explained in para 5 above.

Capital expenditure outside the Revenue Accounts amounted to 3,52,76. This was mainly incurred on Irrigation Works (1,84,67), Electricity Schemes (86,35), Provincial Schemes of State Trading (50,83), Town Development Schemes (15,85), Public Health (20,01) and other Provincial Works outside the Revenue Account (10,06). A sum of 9,61 was invested in the share Capital of Dacca Electricty Development Company, Ltd. from Outside the Revenue Account.

The net debt of the Province increased from 50,15,67 to 56,88,78 at the end of the year under report as explained in paragraph 12.

The commitments in respect of Capital expenditure outside the Revenue Account amounted to 39,63,03 which include 14,89,52 on account of Karnafuli Multipurpose Project and 2,01,81 on account of Ganges-Kobadak Project. These figures do not include commitments in respect of Capital works for which estimates have not been sanctioned.

The year closed with a cash balance of 3,27,57 against the opening balance of 20,39 (minus). The balance with the Sate Bank of Pakistan stood at 2,61,41 which is much more than the agreed minimum balance of 13 lakhs. The Ways and Means position of the Government as a whole is described in paragraph 13.

The total liabilities of the Province on account of Public Debt, Unfunded Debt and Deposits not bearing interest on the 31st March, 1955 amounted to 80,06,07. Government had, however, on that date assets to the value of 6,27,65 on account of loans advanced by the Provincial Government. It also possessed assets of a capital nature such as Civil and Irrigation Works, in which a sum of 37,89,68 was invested to the end of the year 1954-55.

Under the Indian (Rights, Property and Liabilities) Order, 1947, East Bengal was made initially responsible for meeting the undischarged liabilities of the Government of undivided Bengal. This order was subsequently modified in accordance with the Arbitral Tribunal's Award. The question of the division of the relative assets and liablities still remains a matter for settlement between the successor Governments. It is, therefore, not possible to assess adequately the financial position of East Bengal in all its bearings including the financial implications of partition, till the allocation of assets and liabilities of the Government of Undivided Bengal between the successor Governments is settled. The Government of East Bengal continued to pay prepartition claims against the Governments of Undivided Bengal and Undivided Assam, pending final settlement and the payments on this account during the year under report amounted to Rs. 10,32,607 and Rs. 31,812 respectively. These payments stand debited under suspense.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

A.—GENERAL FINANCE ACCOUNTS.

PART II.—ACCOUNTS.

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 1954-55.	Disbursements.	Actuals for 1954-55.
1	2	3	4
	Rs.		Rs.
Ordinary Revenue receipts ..	24,27,34,124	Revenue expenditure ..	28,43,90,480
Extraordinary Receipts ..	15,06,428	Capital expenditure within the Revenue Account	3,94,036
(A) Total Revenue receipts ..	24,42,40,552	(A) Total expenditure on Revenue Account.	28,47,84,516
		Capital expenditure outside the Revenue Account.	3,52,76,215
Public Debt incurred ..	17,01,43,874	Public Debt discharged ..	10,31,61,419
Unfunded Debt incurred ..	64,85,843	Unfunded Debt discharged	36,09,204
Deposits and Advances ..	33,85,67,508	Deposits and Advances ..	29,61,57,319
Loans and Advances by Provincial Governments	1,78,30,522	Loans and Advances by Provincial Governments.	2,03,79,258
Remittances	59,99,89,248	Remittances	59,90,92,826
Total Receipts ..	1,37,72,57,547	Total Disbursements ..	1,34,24,60,757
(B) (Opening) Cash balance	—20,39,228	(B) (Closing) Cash balance	3,27,57,562
Grand Total	1,37,52,18,319	Grand Total ..	1,37,52,18,319

(A) Revenue deficit during the year Rs.4,05,43,964.

(B) Increase of cash balance during the year Rs.3,47,96,790. *See* also paragraph 13 of the Report.

No. 2—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for 1954-55.	Heads of Expenditure.	Actuals for 1954-55.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
A.—Principal Heads of Revenue—		**A.—Direct Demands on the Revenue—**			
I.—Customs ..	3,96,94,083				
IV.—Taxes on income other than Corporation Tax	2,49,76,488	4.—Taxes on income other than Corporation Tax	..	4,39,982	4,39,982
IVA.—Sales Tax ..	2,02,75,000	5.—Salt ..	..	12,874	12,874
VII.—Land Revenue.	5,01,68,856	7.—Land Revenue.	*1,01,783*	1,64,08,771	1,65,10,554
VIII.—Provincial Excise.	2,14,06,120	8.—Provincial Excise.	*19,892*	19,22,448	19,42,340
IX.—Stamps ..	2,14,76,822	9.—Stamps ..	..	8,76,021	8,76,021
X.—Forest ..	74,40,377	10.—Forest ..	*5,29,906*	21,25,044	26,54,950
XI.—Registration	62,94,470	11.—Registration	*645*	29,08,857	29,09,502
XII.—Receipts under Motor Vehicles Acts.	11,79,645				
XIII.—Other Taxes and Duties.	55,87,674	13.—Other Taxes and Duties	..	89,123	89,123
Total ..	19,84,99,535	Total ..	*6,52,226*	2,47,83,120	2,54,35,346
C.—Irrigation, Navigation, Embankment and Drainage Works—		**C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—**			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		17.—Interest on Works for which Capital Accounts are kept.	*24,45,545*	..	24,45,545
		18.—Other Revenue Expenditure financed from ordinary Revenues.	..	17,33,748	17,33,748
		Total ..	*24,45,545*	17,33,748	41,79,293
Carried over ..	19,84,99,535	Carried over ..	*30,97,771*	2,65,16,868	2,96,14,639

No. 2—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1954-55.	Heads of Expenditure.	Actuals for 1954-55.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward..	19,84,99,535	Brought forward.	*30,97,771*	2,65,16,868	2,96,14,639
Gross Receipts—					
Direct Receipts	2,32,478				
		E.—Debt Services—			
		22.—Interest on Debt and other Obligations.	*1,73,18,536*	499	1,73,19,035
Deduct—Working Expenses.	—25,70,757				
Net Receipts ..	—23,38,279	Deduct—			
		Interest transferred to Commercial Departments.	*—18,91,962*	..	—18,91,962
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		Interest transferred to 85-A.—Capital Outlay on Provincial Schemes of State Trading.	*—28,72,174*	..	—28,72,174
Direct Receipts.	1,83,689				
		Net ..	*1,25,54,400*	499	1,25,54,899
Total	—21,54,590	23.—Appropriation for Reduction or Avoidance of Debt.	*1,74,07,000*	..	1,74,07000
		Total ..	*2,99,61,400*	499	2,99,61,899
E.—Debt Services—					
XX.—Interest ..	20,23,157				
Total ..	20,23,157				
Carried over ..	19,83,68,102	Carried over..	*3,30,59,171*	2,65,17,367	5,95,76,538

No. 2—**SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS**—*contd.*

Heads of Revenue.	Actuals for 1954-55.	Heads of Expenditure.	Actuals for 1954-55.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward ..	19,83,68,102	Brought forward	*3,30,59,171*	2,65,17,367	5,95,76,538
F.—Civil Administration—		**F.—Civil Administration.—**			
XXI.—Administration of Justice	17,05,319	25.—General Administration.	*8,28,487*	2,12,29,495	2,20,57,982
XXII.—Jails and Convict Settlements.	7,22,135	27.—Administration of Justice.	*10,93,432*	67,65,351	78,58,783
XXIII.—Police ..	11,17,768	28.—Jails and Convict Settlements	*34,961*	70,04,419	70,39,380
		29.—Police ..	*8,27,574*	4,62,12,511	4,70,40,085
XXIV.—Ports and Pilotage.	1,11,354	30.—Ports and Pilotage	*10,363*	6,78,208	6,88,571
		36.—Scientific Departments	..	6,650	6,650
XXVI.—Education	82,99,108	37.—Education ..	*11,50,601*	2,18,99,524	2,30,50,125
XXVII.—Medical	41,62,675	38.—Medical ..	*82,808*	52,93,758	53,76,566
XXVIII.—Public Health.	26,94,228	39.—Public Health	*79,851*	34,50,898	35,30,749
XXIX.—Agriculture	50,04,866	40.—Agriculture	*1,06,837*	93,59,300	94,66,137
XXX.—Veterinary	3,31,401	41.—Veterinary	*35,022*	20,13,063	20,48,085
XXXI.—Co-operation.	4,13,989	42.—Co-operation	..	24,13,039	24,13,039
XXXII.—Industries	1,12,541	43.—Industries ..	..	17,63,145	17,63,145
XXXVI.—Miscellaneous Departments	57,445	47.—Miscellaneous Departments	..	11,10,494	11,10,494
Total ..	2,47,32,829	Total ..	*42,49,936*	12,91,99,855	13,34,49,791
Carried over ..	22,31,00,931	Carried over ..	*3,73,09,107*	15,57,17,222	19,30,26,329

No. 2—**SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.**—*contd.*

Heads of Revenue.	Actuals for 1954-55.	Heads of Expenditure.	Actuals for 1954-55.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward ..	22,31,00,931	Brought forward	*3,73,09,107*	15,57,17,222	19,30,26,329
H.—Civil Works and Miscellaneous Public Improvements.—		**H.—Civil Works and Miscellaneous Public Improvements.—**			
XXXIX.—Civil Works.	61,21,329	50.—Civil Works.	*2,07,047*	3,10,23,056	3,12,30,103
I.—Electricty Schemes.					
XLI.—Receipts from Electricity Schemes— Gross Receipts—		Total ..	*2,07,047*	3,10,23,056	3,12,30,103
Direct Receipts.	59,36,955				
Deduct—Working Expenses.	—37,02,934	**J.—Miscellaneous—**			
		54.—Famine— A.—Famine relief.	*3,225*	71,49,186	71,52,411
Net Receipts..	22,34,021	55.—Superannuation Allowances and Pensions.	*1,04,866*	55,22,369	56,27,235
J.—Miscellaneous—		56.—Stationery and Printing.	..	45,28,336	45,28,336
XLIV.—Receipts-in-aid of superannuation.	2,12,229				
		57.—Miscellaneous.	*27,11,100*	52,82,052	79,93,152
XLV.—Stationery and Printing.	11,27,419	Total ..	*28,19,191*	2,24,81,943	2,53,01,134
XLVI.—Miscellaneous.	92,74,785				
Total ..	1,06,14,433				
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—					
XLIX.—Grants-in-aid from Central Government.	6,43,564				
L.—Miscellaneous Adjustments between Central and Provincial Governments	19,846				
Total ..	6,63,410				
Carried over	24,27,34,124	Carried over	*4,03,35,345*	20,92,22,221	24,95,57,566

No. 2—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1954-55.	Heads of Expenditure.	Actuals for 1954-55.		
			Charged.	Voted.	Total
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward	24,27,34,124	Brought forward	*4,03,35,345*	20,92,22,221	24,95,57,566
M.—Extraordinary Items—		**M.—Extraordinary Items—**			
LI.—Extraordinary Receipts	15,06,428	63.—Extraordinary Charges.	..	4,62,353	4,62,353
		63-B-.Development	*74,658*	3,42,95,903	3,43,70,561
Total ..	15,06,428	Total ..	*74,658*	3,47,58,256	3,48,32,914
		Total Revenue Expenditure	*4,04,10,003*	24,39,80,477	28,43,90,480
		Capital Expenditure within the Revenue Account			
		JJ.—55A.—Commutation of pensions financed from ordinary revenue.	..	3,94,036	3,94,036
		Total ..	..	3,94,036	3,94,036
		Total Expenditure on Revenue Account	*4,04,10,003*	24,13,74,513	28,47,84,516
		Total Revenue	..	..	24,42,40,552
		Deficit (—)	..	..	—4,05,43,964
Carried over	24,42,40,552	Carried over ..	*4,04,10,003*	24,43,74,513	28,47,84,516

No. 2—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concld.*

Heads of Revenue. 1	Actuals for 1954-55. 2	Heads of Expenditure. 3	Actuals for 1954-55. *Charged.* 4	Voted. 5	Total 6
	Rs.		Rs.	Rs.	Rs.
Borught forward	24,42,40,552	Brought forward	*4,04,10,003*	24,43,74,513	28,47,84,516
		Capital Expenditure outside the Revenue Account—			
		AA.—65 A.—Capital outlay on Forests.	*1,96,113*	..	1,96,113
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works	..	1,84,66,924	1,84,66,924
		FF.—70—Capital outly on Improvement of Public Health.	..	20,00,656	20,00,656
		71.—Capital outlay on Schemes of Agricultural Improvement and Research.	..	6,31,632	6,31,632
		72.—Capital outlay on Industrial Development.	..	37,250	37,250
		73.—Capital outlay on Ports.	..	84,840	84,840
		HH.—80—Town Development Schemes.	..	15,85,315	15,85,315
		81.—Capital Account of Civil Works outside the Revenue Account.	*37,982*	—36,50,010	—36,12,028
		II. 81A.—Capital outlay on Electricity Schemes.	..	86,34,801	86,34,801
		JJ.82.—Capital Account of other Provincial Works outside the Revenue Account.	..	10,05,585	10,05,585
		83.—Payments of commuted value of Pensions.	..	..	..
		84.—Capital outlay on Printing Presses.	..	2,00,719	2,00,719
		85A.—Capital outlay on Provincial Schemes of State Trading	*28,72,174*	22,10,734	50,82,908
		90.—Provincial Miscellaneous Investments	..	9,61,500	9,61,500
		Total ..	*31,06,269*	3,21,69,946	3,52,76,215
Total Revenue	24,42,40,552	Total Expenditure	*4,35,16,272*	27,65,44,459	32,00,60,731

No. 3—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE.

Particulars.	*Charged.*	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (*a*) ..	*4,04,10,003*	25,06,48,204	29,10,58,207
Expenditure outside the Revenue Account ..	*31,06,269*	3,21,69,946	3,52,76,215
Disbursements under Debt, Deposit and Remittance heads treated as expenditure (*b*)	*70,000*	2,14,69,975	2,15,39,975
Total ..	*4,35,86,272*	30,42,88,125	34,78,74,397

(*a*) and (*b*) The figures have been arrived at as follows—

Particulars.	*Charged.*	Voted.
1	2	3
	Rs.	Rs.
(*a*) Total expenditure as in Account No. 2	*4,04,10,003*	24,43,74,513
Add—Working expenses of Irrigation ..	..	25,70,757
Add—Working expenses of Electricity Schemes ..	..	37,02,934
Total ..	*4,04,10,003*	25,06,48,204
(*b*) Advances Repayable excluding Takavi Works Advances, Forest Advances and book-keeping adjustments relating to land compensation payments.	..	11,60,717
Loans to Municipalities, Port Funds, etc.	*70,000*	1,99,70,836
Loans to Government Servants	..	3,38,422
Total ..	*70,000*	2,14,69,975

No.4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 1954-55.	Heads.	Actuals for 1954-55.
1	2	3	4
	Rs.		Rs.
A.—Principal Heads of Revenue—		**A.—Principal Heads of Revenue—** *contd.*	
I.—Customs—		**VII.—Land Revenue—***concld.* Brought forward ..	4,68,79,372
Share of net proceeds of Export Duties assigned to Provinces	3,96,94,083	Recoveries of cost of maintenance of boundary pillars.	380
		Rates and cesses on lands ..	20,30,286
Total ..	3,96,94,083	Recoveries of overpayments ..	37,737
		Collection of payments for services rendered.	1,81,148
IV.—Taxes on Income other than Corporation Tax—		Miscellaneous	11,99,592
		Deduct—Refunds	—1,59,659
Taxes on Agricultural Income	83,98,953	Total ..	5,01,68,856
Share of net proceeds assigned to Provinces ..	1,68,00,000	**VIII—Provincial Excise—**	
Deduct—Refunds ..	—2,22,465	Country spirits	21,72,348
		Country fermented liquor ..	1,91,521
Total ..	2,49,76,488	Malt liquors ..	1,06,895
		Wines and spirits (Foreign liqours other than beer, medicated wines and commercial spirits).	9,39,218
IV-A.—Sales Tax—			
Share of net proceeds assigned to Provinces ..	2,02,75,000	Receipts from commercial spirits including denatured spirits and medicated wines.	2,01,752
Total ..	2,02,75,000		
		Opium	18,98,955
VII.—Land Revenue—		Hemp and other drugs ..	20,88,633
		Fines, confiscation and Miscellaneous	46,167
Ordinary Revenue ..	1,40,97,300		
Collections from properties acquired under East Bengal Act XXVIII of 1951.	2,98,30,207	Recoveries of overpayments ..	1,060
Sale of Government Estates ..	23,40,959	Share of Excise duty assigned to Provinces on Tobacco, Tea and betelnut, etc.	1,38,60,000
Sale proceeds of waste lands and redemption of land tax.	1,421	Collection of payments for services rendered.	43,750
Recoveries on account of survey and settlement charges.	1,58,094	*Deduct*—Refunds ..	—1,44,179
Rents, etc. of fisheries ..	4,51,391		
Carried over ..	4,68,79,372	Total ..	2,14,06,120

No. 4.—**DETAILED ACCOUNT OF REVENUE BY MINOR HEADS**—*contd.*

Heads.	Actuals for 1954-55.	Heads.	Actuals for 1954-55.
1	2	3	4
	Rs.		Rs.
A.—Principal Heads of Revenue—*contd.*		**A—Principal Heads of Revenue**—*contd.*	
IX.—Stamps—		**XI.—Registration—**	
		Fees for registering documents ..	58,84,160
A—Non-Judicial—		Fees for copies of registered documents	1,67,196
		Miscellaneous	2,47,109
Sale of Stamps	1,16,61,510	*Deduct*—Refunds	—3,995
Duty on Impressing documents	3,336	Total ..	62,94,470
Fines and penalties ..	8,160	**XII.—Receipts under Motor Vehicles Acts—**	
Miscellaneous	1,275	Receipts under the Motor Vehicles Act ..	2,49,813
Deduct—Refunds ..	—1,18,068	Receipts under the Provincial Motor Vehicles Taxation Act	8,86,965
Total-Non-Judical ..	1,15,56,213	Other Receipts	44,032
B—Judicial—		*Deduct*—Refunds	—1,165
(*i*) Court fees— Court fees realised in stamps	94,52,459	Total ..	11,79,645
Total	94,52,459	**XIII.—Other Taxes and Duties— A.—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—**	
(*ii*) Other Receipts—		Entertainment Tax ..	34,52,658
Sale of Stamps	4,68,336	Total ..	34,52,658
Fines and penalties ..	2,028	**B—Receipts from Electricity Duties—**	
Miscellaneous ..	2,516	Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of Cinemas ..	11,627
Deduct—Refunds ..	—4,730	Other Receipts	3,83,483
Total ..	4,68,150	Total ..	3,95,110
Total-Judicial	99,20,609	**E.—Other Items—**	
Grand Total.. ..	2,14,76,822	Receipts under East Bengal Jute Dealers Registration Ordinance Act.	13,70,666
X—Forest—		Receipts under the East Bengal Finance Act, 1950 ..	3,35,374
Timber and other produce removed from the forests by Government agency. ..	11,02,015	Receipts under the Bengal Finance (Sales Tax) Act, 1941	48,384
Timber and other produce removed from the forests by onsumers or purchasers.	58,38,189	Receipts under Bengal Raw Jute Taxation Act, 1941.	799
Drift and waif wood and confiscated forest produce.	86,347	*Deduct*—Refunds	—15,317
Miscellaneous	5,93,309		
Deduct—Refunds	—1,79,483	Total ..	17,39,906
Total ..	74,40,377	Grand Total ..	55,87,674

No.4.—**DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.**—*contd.*

Heads.	Actuals for 1954-55
1	2
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
B.—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Plantation	16
Navigation	1,92,013
Rents	2,666
Recoveries of expenditure	123
Miscellaneous ..	37,660
Total ..	2,32,478
Deduct—Working Expenses—	
Extensions and Improvements	—18,714
Maintenance and Repairs ..	3,52,959
Establishment	—3,59,559
Tools and plant ..	—7,919
Suspense	—25,37,524
Total—*Deduct*—Working Expenses.	—25,70,757
Net Receipts ..	—23,38,279

Heads.	Actuals for 1954-55.
3	4
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—*concld.*	
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Sales of water	328
Plantations	35
Other canal produce ..	5,148
Navigation	1,18,632
Rents	5,036
Fines	100
Recoveries of expenditure ..	14,136
Miscellaneous	41,942
Deduct—Refunds	—1,668
Total-B-Navigation, Embankment and Drainage Works	1,83,689
Grand Total ..	1,83,689
E.—Debt Services—	
XX.-Interest—	
Interest on Loans and Advances by the Provincial Governments.	10,12,205
Interest on arrears of revenue	4,44,505
Interest on Irrigation capital outlay incurred before 1st April, 1937.	5,53,583
Miscellaneous	12,864
Total ..	20,23,157

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1954-55.	Heads.	Actuals for 1954-55.
1	2	3	4
	Rs.		Rs.
F.—Civil Administration—		**F.—Civil Administration.—*contd.***	
XXI.—Administration of Justice—		**XXIV.—Ports and Pilotage—**	
Sale proceeds of unclaimed and escheated property	2,67,134	B.—Other ports—	
Court fees realised in cash ..	25,560	Registration and other fees	9,505
General fees, fines and forfeitures.	14,00,699	Miscellaneous ..	1,57,096
Pleadership and Mukhtearship Examination fees.	17,457	*Deduct*—Refunds ..	—55,247
Receipts of the Official Receiver	622	Total ..	1,11,354
Miscellaneous fees and fines—		**XXVI.—Education—**	
Record room receipts	8,094	A.—University—	
Other receipts ..	25,825	Fees, Government Arts Colleges.	2,76,724
Miscellaneous ..	76,946	Fees, Government Professional Colleges.	82,629
Recoveries of overpayments	3,467	**B.—Secondary—**	
Deduct—Refunds ..	—1,20,485	Fees, Government Secondary Schools.	3,75,268
Total ..	17,05,319		
XXII.—Jails and Convict Settlements—		D.—Special—	
Jails	37,388	Fees and other receipts, Government Special Schools. ..	56,599
Jail manufactures	6,83,397	**E.—General—**	
Recoveries of overpayments	1,350	Income from endowments	4,400
Total ..	7,22,135	Recoveries of overpayments ..	12,084
XXIII.—Police—			
Police supplied to public departments, private companies and persons.	2,34,350	Collection of payments for services rendered. ..	4,380
Cash receipts under the Arms Act.	3,14,870	Miscellaneous	17,00,318
Fees, fines and forfeitures ..	50,003		
Recoveries of overpayments	1,11,329	Transfer from Deposit Account of grants for Social Uplift Schemes	42,59,723
Collection of payments for services rendered.	1,88,360	Transfer from Deposit Account of grants for Flood Relief Measures	15,50,000*
Miscellaneous	2,51,714		
Deduct—Refunds	—32,858	*Deduct*—Refunds ..	—23,017
Total	11,17,768	Total ..	82,99,108

**Note*:—The corresponding expenditure appears under 37.—Education—E—General-Miscellaneous.

No.4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads 1	Actuals for 1954-55. 2	Heads. 3	Actuals for 1954-55. 4
	Rs.		Rs.
F.—Civil Administration—*contd.*		**F.—Civil Administration—*contd.***	
XXVII.—Medical—		**XXIX.—Agriculture—**	
Medical Schools and College fees ..	3,45,128		
Hospital receipts ..	1,63,369	Agricultural receipts ..	50,03,051
Sale of Medicines ..	4,47,603		
Contributions ..	2,97,010	Recoveries of overpayments ..	3,025
Income from endowments	150		
Recoveries of overpayments	23,530	*Deduct*—Refunds ..	—1,210
Collection of payments for services rendered. ..	16,953		
		Total ..	50,04,866
Transfer from Deposit Account of grants for Social Uplift Schemes.	24,98,892		
		XXX.—Veterinary—	
Miscellaneous ..	2,69,830		
		Veterinary College and School fees	16,272
Transfer from Deposit Account of grants for Flood Relief Measures.	*20,791		
		Other receipts	1,69,860
		Collection of payments for services rendered.	53,415
Receipts on account of Provincialisation of Sadar and Sub-divisional Hospitals. ..	1,82,417	Transfer from Deposit Account of grant for Flood Relief Measures.	94,254*
Deduct—Refunds ..	—1,02,998		
Total ..	41,62,675	*Deduct*—Refunds ..	—2,400
XXVIII.—Public Health—			
		Total	3,31,401
Sale-proceeds of sera and vaccines, etc.	63,203	**XXXI.—Co-operation—**	
Contributions ..	1,81,500	Audit fees	3,31,430
Recoveries of overpayments	7,653		
Collection of payments for services rendered	17,164	Miscellaneous receipts ..	82,559
		Total ..	4,13,989
Transfer from Deposit Account of grants for Social Uplift Schemes	19,58,774	**XXXII.—Industries—**	
		Industries ..	62,312
Transfer from Deposit Account of grants for Flood Relief Measures.	*1,73,128	Fisheries	50,229
Miscellaneous ..	3,08,061		
Deduct—Refunds ..	—15,255		
		Total ..	1,12,541
Total ..	26,94,228		

Note—*The corresponding expenditure appears under 38.—Medical—Hospitals and Dispensaries.

*The corresponding expenditure appears under 39.—Public Health—Expenses in connection with epidemic diseases.

*The corresponding expenditure appears under 41.—Veterinary—Other charges.

No. 4.—**DETAILED ACCOUNT OF REVENUE BY MINOR HEADS**—*contd.*

Heads. 1	Actuals for 1954-55. 2
	Rs.
F.—Civil Administration—*concld.*	
XXXVI.—Miscellaneous Departments—	
Labour and Emigration—	
Fees for the registration of Trade Unions.	1,337
Miscellaneous—	
Examination fees	31,708
Fees for the inspection of steam boilers	25,160
Administration of Partnership Act, 1932	2,271
Miscellaneous	1,124
Deduct—Refunds	—4,155
Total ..	57,445
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	20,03,383
Ferry receipts	73,400
Tolls on Roads	6,616
Recoveries of expenditure ..	2,89,646
Transfer from Central Road Fund ..	*4,00,011
Transfer from Deposit Account of grant by Central Government for Flood Relief Measures.	†26,57,259
Miscellaneous	7,37,232
Deduct—Refunds	—46,218
Total ..	61,21,329

Heads. 3	Actuals for 1954-55. 4
	Rs.
I.—Electricity Schemes—	
XLI. Receipts from Electricity Schemes.	
II.—Thermo-Electricity Schemes—	
Gross Receipts—	
Direct Receipts—	
Sale of Power	56,28,220
Miscellaneous revenue ..	3,08,691
Receipts in England ..	44
Total ..	59,36,955
Deduct—Working Expenses—	
Works expenditure financed from Ordinary revenue. ..	—21,04,482
Maintenance proper ..	—8,80,061
Net amount transferred to the Depreciation Reserve Fund ..	—2,36,000
Establishment	—3,93,238
Tools and plant	—5,292
Suspense	—83,861
Total—Working Expenses ..	—37,02,934
Net Receipts	22,34,021
J.—Miscellaneous—	
XLIV.—Receipts-in-aid of Superannuation—	
Contributions for pensions and gratuities	84,574
Miscellaneous	46,438
Receipts in England ..	81,217
Total ..	2,12,229

**Note*—The corresponding expenditure appears under 50.—Civil Works—Original Works—Communications.

†*Note*—The corresponding expenditure appears under 50.—Civil Works—Repairs.

No.4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concld.*

Heads.	Actuals for 1954-55.
1	2
	Rs.
J.—Miscellaneous—*concld.*	
XLV.—Stationery and Printing—	
Stationery receipts	3,086
Sale of plain paper used with stamps	8,61,425
Sale of Gazettes and other Government Publications. ..	16,672
Other press receipts ..	2,46,956
Deduct—Refunds ..	—720
Total	11,27,419
XLVI.—Miscellaneous—	
Unclaimed Deposits	24,38,049
Sale of old stores and materials ..	2,02,588
Sale of land and houses, etc. ..	39,468
Fees for Government audit ..	18,423
Rents, rates and taxes.. ..	10,963
Other fees, fines and forfeitures ..	89,945
Recoveries of overpayments ..	3,20,278
Collection of payments for services rendered.	3,82,740
Net gain by exchange on remittance transactions.	88
Miscellaneous	27,55,678
Transfer from Deposit Account of grant by Central Government for Flood Relief Measures.	*33,41,555
Amount transferred from the Deposit Account of the grants made by the Central Government for Social Uplift Schemes.	1,25,729
Receipts in England ..	15
Deduct—Refunds	—4,50,734
Total	92,74,785

Heads.	Actuals f[or] 1954-55
3	4
	Rs.
L.—Contribution and Miscellaneous adjustments between Central and Provincial Governments—	
XLIX.—Grants-in-aid from Central Government	6,43,56[…]
Total ..	6,43,56[…]
L.—Miscellaneous adjustments between Central and Provincial Governments.	19,84[…]
Total	19,84[…]
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Other items	15,06,428
Total ..	15,06,42[…]

**Note*—The corresponding expenditure appears under 54.—Famine—A-Famine Relief.

	Rs.
(a) Salaries and establishment	8,00,03[…]
(b) Miscellaneous	7,50,00[…]
(c) Gratuitous Relief	17,86,00[…]
	33,36,03[…]
and 57.—Miscellaneous—Miscellaneous and unforeseen charges ..	5,51[…]
	33,41,5[…]

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax—			
Collection of Agricultural Income Tax ..	..	4,39,982	4,39,982
Total ..	..	4,39,982	4,39,982
5.—Salt—			
Direction	..	12,874	12,874
Total ..	..	12,874	12,874
7.—Land Revenue—			
Charges of Administration	*49,094*	14,44,733	14,93,827
Management of Government Estates ..	..	17,23,590	17,23,590
Charges on account of land revenue collections.	*52,689*	..	52,689
Survey, Settlement and Record Operations	..	21,15,147	21,15,147
Land Records	..	1,07,773	1,07,773
Assignments and Compensations ..	..	34,641	34,641
Expenditure incurred for acquisition and management of properties acquired under East Bengal Act XXVIII of 1951.	..	1,09,82,887	1,09,82,887
Total	*1,01,783*	1,64,08,771	1,65,10,554
8.—Provincial Excise—			
Superintendence	..	1,88,499	1,88,499
District Executive Establishment ..	*19,892*	8,69,007	8,88,899
Cost of Opium supplied to Provincial Excise Department.	..	6,90,262	6,90,262
Compensations	..	1,74,680	1,74,680
Total	*19,892*	19,22,448	19,42,340

No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—contd.

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs
A.—Direct Demands on the Revenue—*concld.*			
9. Stamps—			
A.—Non-Judicial—			
Superintendence	..	23,921	23,921
Charges for the sale of Stamps ..	..	3,96,463	3,96,463
Cost of Stamps supplied from Central Stamps Stores.	..	3,67,398	3,67,398
B.—Judicial—			
Superintendence	..	11,960	11,960
Charges for the sale of Stamps ..	..	76,279	76,279
Total ..	..	8,76,021	8,76,021
10.—Forest—			
Conservancy and Works	*3,31,169*	8,72,525	12,03,694
Establishment	*1,98,737*	12,52,489	14,51,226
Charges in England	..	30	30
Total ..	*5,29,906*	21,25,044	26,54,950
11. Registration—			
Superintendence	..	96,234	96,234
District Charges	*645*	28,12,623	28,13,268
Total ..	*645*	29,08,857	29,09,502
13.—Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax	..	4,822	4,822
Tax under the Bengal Finance (Sales Tax) Act, 1941.	..	45,028	45,028
Tax under East Bengal Finance Act, 1950	..	8,895	8,895
Charges under the Electricity Acts ..	..	30,378	30,378
Total ..	..	89,123	89,123

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total
1	2	3	4
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital Accounts are kept—			
Navigation, Embankment and Drainage Works	*24,45,545*	..	24,45,545
Total ..	*24,45,545*	..	24,45,545
18.—Other Revenue Expenditure Financed from Ordinary Revenues.—			
A.—Irrigation Works—			
(1) Works for which no capital Accounts are kept—			
Maintenance and Repairs	..	6,560	6,560
Establishment	..	2,467	2,467
Tools and Plant	..	105	105
Total A—Irrigation Works ..	..	9,132	9,132
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Works	..	4,49,810	4,49,810
Extensions and Improvements ..	..	91,168	91,168
Maintenance and Repairs	..	6,42,153	6,42,153
Establishment	..	2,03,368	2,03,368
Tools and Plant	..	18,909	18,909
Suspense	..	49,679	49,679
Total ..	..	14,55,087	14,55,087
(2) Miscellaneous Expenditure—			
Establishment	..	34,108	34,108
Tools and Plant	..	3,707	3,707
Other charges	..	2,31,714	2, ,714
Total ..	..	2,69,529	2,69,529
Total B.—Navigation, Embankment and Drainage Works.	..	17,24,616	17,24,616
Grand Total ..	..	17,33,748	17,33,748

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Debt Services—			
22.—Interest on Debt and other Obligations—			
A.—Interest on Ordinary Debt—			
(1) Rupee Debt—			
Interest on Permanent Loans—			
3½ per cent East Bengal Loan, 1960	*11,31,705*	..	11,31,70ᵗ
Floating Loans—			
Interest on other Floating Loans	*32,03,305*	..	32,03,305
Other Items—			
Expenditure connected with the issue of new Loans	*6,677*	..	6,677
Interest on Loans taken from the Central Government	*1,21,45,849*	..	1,21,45,849
B.—Interest on Unfunded Debt—			
Staate Provident Funds—			
Interest on General Provident Funds	*8,00,000*	..	8,00,000
Interest on Contributory Provident Funds ..	*31,000*	..	31,000
C.—Interest on other Obligations—			
Miscellaneous	..	499	499
D.—Transfers—*Deduct*—			
(1) Interest transferred to Commercial Departments—			
Irrigation	*—18,91,962*	..	—18,91,962*
(2) Interest transferred to "85-A.—Capital Outlay on Provincial Schemes of State Trading".	*—28,72,174*	..	—28,72,174
Deduct—Total ..	*—47,64,136*	..	—47,64,136
Total	*1,25,54,400*	499	1,25,54,899
23.—Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds—			
Sinking Fund—			
3½ per cent. East Bengal Loan 1960	*8,00,000*	..	8,00,000
Depreciation Fund—			
3½ per cent. East Bengal Loan 1960	*6,68,000*	..	6,68,000
Other Appropriation—			
Loans from the Central Government ..	*1,59,39,000*	..	1,59,39,000
Total ..	*1,74,07,000*	..	1,74,07,000

*The corresponding amount under the head "17" is Rs.24,45,545. The difference of Rs.5,53,583 is a *proforma* adjustment and represents the interest liabilities on Irrigation Capital Outlay met out of a loan which has already been discharged and on which no interest is actually paid by Government.

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—			
25.—**General Administration—**			
A.—Heads of Provinces—			
Salary of the Governor	*76,139*	..	76,139
Secretarial staff of Governor	*81,373*	..	81,373
Staff and household of Governor	*1,23,133*	..	1,23,133
Sumptuary allowance of Governor ..	*15,551*	..	15,551
State conveyances and motors of the Governor General and the Governors	*18,988*	..	18,988
Expenditure from contract allowance	*76,225*	..	*76,225*
Tour expenses	*16,938*	..	16,938
Ministers	*36,726*	98,998	1,35,724
B.—Legislative Bodies—			
Provincial Legislative Assembly	..	3,30,842	3,30,842
Election for Legislature	*5,594*	10,71,580	10,77,174
C.—Secretariat and Headquarters Establishments—			
Civil Secretariat	..	46,69,143	46,69,143
Public Service Commission	*1,54,410*	..	1,54,410
Board of Revenue, Financial Commissioners and Establishments.	..	3,35,000	3,35,000
Local Fund Audit Establishments	..	2,06,848	2,06,848
D.—Commissioners—			
Commissioners	..	3,53,167	3,53,167
E.—District Administration—			
General Establishments	*1,87,918*	1,03,51,464	1,05,39,382
Sub-divisional Establishments	*20,087*	21,77,262	21,97,349
Other Establishments	*2,500*	1,31,134	1,33,634
Deduct—Establishment Charges Recoverable from other Governments, Departments, etc.	..	—14,726	—14,726
Carried over.. ..	*8,15,582*	1,97,10,712	2,05,26,294

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
Brought forward ..	*8,15,582*	1,97,10,712	2,05,26,294
25.—General Administration—*concld.*			
G.—**Miscellaneous**—			
Discretionary grants by Heads of Provinces, etc. ..	*450*	82,110	82,560
Miscellaneous	*11,206*	11,18,090	11,29,296
Rehabilitation Programme	*1,249*	1,82,726	1,83,975
H.—Charges in England—			
High Commissioner—			
Share of the cost of High Commissioner's Establishment debitable to Provincial Governments.	..	84,499	84,499
Other items	..	51,358	51,358
Total ..	*8,28,487*	2,12,29,495	2,20,57,982
27.—**Administration of Justice**—			
High Courts and Chief Courts	*10,67,517*	..	10,67,517
Law Officers	*21,433*	4,00,023	4,21,45
Administrator General and Official Trustee ..	..	10,365	10,36
Official Receiver	..	21,871	21,87
Civil and Sessions Courts	..	63,27,745	63,27,74
Pleadership and Mukhtearship Examination Charges	..	5,347	5,34
Charges in England	*4,482*	..	4,48
Total	*10,93,432*	67,65,351	78,58,78

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
28.—Jails and Convict Settlements—			
Jails	*34,961*	65,75,115	66,10,076
Jail Manufactures	..	2,93,151	2,93,151
Loss on sale of subsidised food at concession rates (East Bengal)	..	1,07,493	1,07,493
Charges in England	..	28,660	28,660
Total	*34,961*	70,04,419	70,39,380
29.—Police—			
Superintendence	..	5,66,060	5,66,060
District Executive Force	*7,91,158*	3,58,33,121	3,66,24,279
Police Training College	..	4,24,866	4,24,866
Special Police	..	35,39,434	35,39,434
Railway Police	..	4,25,025	4,25,025
Criminal Investigation Department	*11,416*	27,99,074	28,10,490
Loss on sale of subsidised food at concession rates (East Bengal)	..	22,43,241	22,43,241
Works	*25,000*	3,72,346	3,97,346
Charges in England	..	9,344	9,344
Total	*8,27,574*	4,62,12,511	4,70,40,085
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	*10,363*	6,14,520	6,24,883
Ports Establishments	..	49,210	49,210
Subsidies to Steam Boat Companies ..	..	5,600	5,600
Miscellaneous	..	1,073	1,073
Charges in England		7,805	7,805
Total	*10,363*	6,78,208	6,88,571
36.—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	6,650	6,650
Total	..	6,650	6,650

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
37.—**Education**—			
A.—University—			
Grants to Universities	*10,00,000*	7,94,807	17,94,807
Government Arts Colleges	..	16,19,056	16,19,056
Grants to non-Government Arts Colleges ..	..	6,74,673	6,74,673
Government Professional Colleges	..	1,98,831	1,98,831
B.—Secondary—			
Government Secondary Schools	*64,700*	22,21,810	22,86,510
Direct grants to non-Government Secondary Schools	*18,914*	32,39,545	32,58,459
C.—Primary—			
Government Primary Schools	..	1,838	1,838
Direct grants to non-Government Primary Schools	*39,090*	4,61,818	*5,00,908*
Grants to Local Bodies for Primary Education ..	..	50,16,000	50,16,000
D.—Special—			
Government Special Schools	*5,548*	8,84,913	8,90,461
Direct grants to non-Government Special Schools	..	13,00,656	13,00,656
E.—General—			
Direction	..	2,52,006	2,52,006
Inspection	*17,522*	13,97,317	14,14,839
Scholarships	*3,127*	6,47,789	6,50,916
Miscellaneous	*1,700*	31,40,939	31,42,639
F.—Charges in England	..	47,526	47,526
Total ..	*11,50,601*	2,18,99,524	2,30,50,125

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
38.—Medical—			
Medical Establishment	*15,557*	5,87,528	6,03,085
Hospitals and Dispensaries	*67,251*	6,64,501	7,31,752
Grants for Medical purposes	..	870	870
Medical Colleges and Schools	..	5,38,601	5,38,601
Mental Hospital	..	1,10,874	1,10,874
Chemical Examiner	..	54,183	54,183
Provincialisation of Sadar and Sub-divisional Hospitals	..	33,11,803	33,11,803
Miscellaneous	..	24,000	24,000
Charges in England	..	1,398	1,398
Total ..	*82,808*	52,93,758	53,76,566
39.—Public Health—			
Public Health Establishment	*71,229*	6,24,146	6,95,375
Grants for Public Health purposes	*375*	11,22,648	11,23,023
Expenses in connection with epidemic diseases ..	*8,247*	12,92,260	13,00,507
Bacteriological Laboratories	..	2,52,563	2,52,563
Pasteur Institute	..	44,928	44,928
Works	..	1,14,112	1,14,112
Charges in England	..	241	241
Total ..	*79,851*	34,50,898	35,30,749

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
40.—Agriculture—			
Direction	..	3,00,253	3,00,253
Superintendence	*94,343*	67,38,285	68,32,628
Subordinate and Expert Staff	..	3,16,444	3,16,444
Experimental Farms	*9,644*	3,28,795	3,38,439
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs	*2,850*	10,31,928	10,34,778
Agricultural Experiments and Research ..	..	2,22,677	2,22,677
Agricultural Education	..	3,53,626	3,53,626
Agricultural Engineering	..	66,504	66,504
Botanical and other Public Gardens	..	300	300
Charges in England	..	488	488
Total ..	*1,06,837*	93,59,300	94,66,137
41.—Veterinary—			
Superintendence	..	2,40,418	2,40,418
Veterinary Education and Research	..	1,28,615	1,28,615
Subordinate estblishment	..	6,68,769	6,68,769
Hospitals and dispensaries	*35,022*	8,73,318	9,08,340
Other charges	..	94,304	94,304
Charges in England	..	7,639	7,639
Total	35,022	20,13,063	20,48,085
42.—Co-operation—			
Superintendence	..	20,12,046	20,12,046
Other charges	..	4,00,993	4,00,993
Total ..	..	24,13,039	24,13,039

No.. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
F.—Civil Administration—*concld.*	Rs.	Rs.	Rs.
43.—Industries—			
Industries	..	13,22,347	13,22,347
Fisheries	..	4,40,798	4,40,798
Total	..	17,63,145	17,63,145
47.—Miscellaneous Departments—			
Labour and Emigration—			
Inspector of Factories	..	8,305	8,305
Labour	..	88,273	88,273
Inspection and Tests— ..			
Inspector of steam boilers	..	26,062	26,062
Statistics—			
Provincial Statistics	..	9,937	9,937
Miscellaneous—			
Administration of Partnership Act, 1932 ..	..	2,213	2,213
Administration of Bengal Money Lenders Act, 1940.	..	9,194	9,194
Miscellaneous	..	9,66,510	9,66,510
Total	..	11,10,494	11,10,494
H.—Civil Works and Miscellaneous Public Improvements.—			
50.—Civil Works—			
Original Works Buildings—			
Land Revenue..	..	683	683
Provincial Excise	..	607	607
Registration	..	4,676	4,676
General Administration	*11,974*	84,230	96,204
Carried over ..	*11,974*	90,196	1,02,170

No.. 5.—**DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS**—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—*concld.*			
50—Civil Works—*concld.*			
Original Works—Buildings—concld.			
Brought forward	*11,974*	90,196	1,02,170
Administration of justice	..	9,797	9,797
Jails and Convict Settlements	*2,351*	1,15,441	1,17,792
Police	*6,042*	1,10,218	1,16,260
Education	..	8,249	8,249
Medical	..	1,05,851	1,05,851
Agriculture	..	14,187	14,187
Veterinary	..	1,631	1,631
Industries	..	3,002	3,002
Civil Works (Buildings)	..	19,223	19,223
Stationery and Printing	..	1,848	1,848
Original Works—Communications .. .	..	4,74,353	4,74,353
Repairs	*1,61,253*	59,10,328	60,71,581
Establishments	*26,024*	10,28,832	10,54,856
Tools and Plant	*777*	95,021	95,798
Grants-in-aid	*6,322*	1,00,000	1,06,322
Suspense	*—7,696*	2,29,33,890	2,29,26,194
Charges in England	..	989	989
Total	*2,07,047*	3,10,23,056	3,12,30,103

No.. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment	*3,225*	10,17,415	10,20,640
Gratuitous Relief	..	28,52,552	28,52,552
Miscellaneous—			
Other expenditure	..	26,33,753	26,33,753
Rehabilitation Programme	..	6,45,466	6,45,466
Total ..	*3,225*	71,49,186	71,52,411
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances ..	*25,305*	41,12,290	41,37,595
Compassionate Allowances	..	5,745	5,745
Gratuities	..	36,956	36,956
Pensions for distinguished and meritorious services or for political considerations.	..	8,482	8,482
Donations to Provident funds	..	33,000	33,000
Charges in England	*79,561*	14,15,896	14,95,457
Deduct—Pensionary charges transferred to Commercial Departments	..	—90,000	—90,000
Total ..	*1,04,866*	55,22,369	56,27,235

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—*concld.*			
56.—Stationery and Printing—			
I—Stationery—			
Stationery Supplied by other Governments ..	..	19,05,632	19,05,632
Discount on plain paper used with stamps ..	..	70,556	70,556
Purchase of plain paper used with stamps ..	..	1,82,104	1,82,104
II—Printing—			
Government Presses	..	22,95,356	22,95,356
Printing at Private Presses	..	26,701	26,701
Charges in England	..	47,987	47,987
Total ..	..	45,28,336	45,28,336
57.—Miscellaneous—			
Donations for charitable purposes	..	20,756	20,756
Special Commissions of Enquiry	..	53,416	53,416
Petty Establishments	..	2,99,257	2,99,257
Irrecoverable temporary Loans and Advances written off	..	3,924	3,924
Contributions	*26,96,730*	24,69,824	51,66,554
Miscellaneous and unforeseen charges ..	*14,370*	24,33,841	24,48,211
Loss or gain by exchange	..	1,034	1,034
Total ..	*27,11,100*	52,82,052	79,93,152

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
Charges in Pakistan—			
Expenditure on Civil Defence	..	4,40,113	4,40,113
Small Savings Scheme	..	63,102	63,102
Deduct—Amount recovered from Central Government.	..	—63,102	—63,102
Extra Police force	..	22,240	22,240
Total ..	..	4,62,353	4,62,353
63-B.—Development-			
Land Revenue	..	99,154	99,154
Forest	*34,658*	3,99,850	4,34,508
Education—			
General	*40,000*	1,52,32,012	1,52,72,012
Social Uplift Schemes	..	42,66,931	42,66,931*
Medical—			
General	..	30,89,565	30,89,565
Social Uplift Schemes	..	24,98,892	24,98,892
Public Health—			
General	..	38,00,506	38,00,506
Social Uplift Schemes	..	19,58,774	19,58,774
Agriculture	..	3,31,158	3,31,158
Veterinary	..	1,20,641	1,20,641
Civil Works	..	1,11,110	1,11,110
Miscellaneous—			
General	..	20,93,965	20,93,965
Social Uplift Schemes	..	1,25,729	1,25,729
Charges in England	..	1,67,616	1,67,616
Total ..	*74,658*	3,42,95,903	3,43,70,561

*Includes Rs. 7,208 representing recurring expenditure incurred out of Provincial Revenues. The balance of Rs. 42,59,723 represents expenditure out of the grant made by the Central Government.

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous—Capital Account within the Revenue Account—			
55-A.—Commutation of Pensions financed from ordinary revenue—			
Amount transferred from "83.—Payments of commuted value of pensions".	..	3,94,036	3,94,036
Total ..	..	3,94,036	3,94,036
AA.—Principal Revenue Heads—Forest Accounts outside the Revenue Account—			
65A.—Capital outlay on Forests—			
Organisation, Improvement and Extensions of Forests.	*67,915*	..	67,915
Communications and Buildings ..	*72,852*	..	72,852
Live Stock, Stores, Tools and Plant ..	*12,336*	..	12,336
Establishment	*45,866*	..	45,866
Deduct—Receipts and Recoveries on Capital Account	*—2,856*	..	—2,856
Total ..	*1,96,113*	..	1,96,113
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
58.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A.—Irrigation works—			
(1) Productive—			
Works	..	82,98,692	82,98,692
Establishment	..	7,58,776	7,58,776
Tools and Plant	..	4,30,691	4,30,691
Suspense	..	33,64,862	33,64,862
Deduct—Receipts and Recoveries on Capital Account	..	—9,714	—9,714
Total—A—Irrigation Works ..	..	1,28,43,307	1,28,43,307

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works—*concld.*			
68.—Construction of Irrigation, Navigation, etc.—*concld.*			
B.—Navigation, Embankment and Drainage works—			
(1) Productive—			
Works	..	54,10,712	54,10,712
Establishment	..	7,96,683	7,96,683
Tools and Plant	..	86,495	86,495
Deduct—Receipts and Recoveries on Capital Account.	..	—6,70,273	—6,70,273
Total—B—Navigation, etc. Works ..	..	56,23,617	56,23,617
Total—Irrigation, Navigation, etc. Works ..	..	1,84,66,924	1,84,66,924
FF.—Civil Administration—Capital Account outside the Revenue Account—			
70.—Capital outlay on Improvement of Public Health—			
Dacca Sewerage Extension Schemes (Old Town). ..	..	20,00,656	20,00,656
Total ..	..	20,00,656	20,00,656
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Seed Improvement Operation Schemes—			
Establishment of the Seed Multiplication Farm at Iswardi.	..	81,510	81,510
Establishment of Jute Seed Multiplication Farm at Dattanagar.	..	1,01,517	1,01,517
Total ..	..	1,83,027	1,83,027
Schemes for Power Pump and Mechanical Cultivation —			
Scheme for Power Pump Irrigation ..	..	1,98,910	1,98,910
Scheme for Tractor Cultivation ..	..	2,49,695	2,49,695
Total	..	4,48,605	4,48,605
Grand Total	..	6,31,632	6,31,632

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
FF.—Civil Administration—Capital Account outside the Revenue Account—*concld.*			
72.—Capital Outlay on Industrial Development—			
Muslin Cotton Mills	..	33,798	33,798
Reclamation of derelict water areas for production of fish	..	3,452	3,452
Total	..	37,250	37,250
73.—Capital Outlay on Ports—			
Works	..	1,883	1,883
Other equipments	..	61,969	61,969
Miscellaneous	..	20,988	20,988
Total	..	84,840	84,840
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—			
80.—Town Development Schemes—			
Town Planning Schemes at Dacca—			
Works and Acquisition	..	10,50,931	10,50,931
Establishment	..	1,57,509	1,57,509
Tools and Plant	..	14,560	14,560
Charges in England	..	145	145
Deduct—Receipts and Recoveries on Capital Account.	..	—7,61,123	—7,61,123
Total	..	4,62,022	4,62,022

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—*concld.*	*Rs.*	Rs.	Rs.
80.—Town Development Schemes—*concld.*			
Town Planning Schemes at Chittagong.—			
Works and Acquisition	..	13,26,581	13,26,581
Establishment	..	1,98,845	1,98,845
Tools and Plant	..	18,347	18,347
Charges in England	..	188	188
Deduct—Receipts and Recoveries on Capital Accounts.	..	—4,20,668	—4,20,668
Total	..	11,23,293	11,23,293
Grand Total	..	15,85,315	15,85,315
81.—Capital Account of Civil Works Outside the Revenue Accounts—			
Buildings	..	9,73,012	9,73,012
Communications	*33,098*	90,22,497	90,55,595
Miscellaneous	..	1,534	1,534
Establishment	*4,742*	14,98,463	15,03,205
Tools and Plant	*142*	3,21,025	3,21,167
Suspense	..	—1,54,67,986	—1,54,67,986
Charges in England	..	1,445	1,445
Total ..	*37,982*	—36,50,010	—36,12,028

NO. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes outside the Revenue Account—			
81A.—Capital Outlay on Electricity Schemes—			
Thermo—Electricity Schemes—			
Chittagong Diesel Project—			
Works	..	9,34,441	9,34,441
Establishment ..	..	2,40,051	2,40,051
Tools and Plant	..	28,09,322	28,09,322
Suspense	..	—19,96,778	—19,96,778
Total ..	..	19,87,036	19,87,036
Siddhirganj Diesel Project.—			
Works	..	23,77,804	23,77,804
Establishment	..	3,40,937	3,40,937
Tools and Plant	..	13,79,536	13,79,536
Suspense	..	2,40,473	2,40,473
Total ..	..	43,38,750	43,38,750
Goalpara Diesel Project—			
Works	..	7,71,897	7,71,897
Establishment	..	1,07,850	1,07,850
Tools and Plant	..	22,89,925	22,89,925
Suspense	..	—10,97,219	—10,97,219
Total ..	..	20,72,453	20,77,453

No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes outside the Revenue Account—*concld.*			
81A.—Capital Outlay on Electricity Schemes—*concld.*			
Brahmanbaria Electric Supply—			
Works	..	24,339	24,339
Establishment	..	13,117	13,117
Tools and Plant	..	45,197	45,197
Total ..	..	82,653	82,653
Chandpur Electric Supply—			
Works	..	32,115	32,115
Establishment	..	2,297	2,297
Tools and Plant	..	30,196	30,196
Total ..	..	64,608	64,608
Chittagong Electric Supply—			
Works	..	11,213	11,213
Establishment	..	47,387	47,387
Tools and Plant	..	30,701	30,701
Total ..	..	89,301	89,301
Grand Total..	..	86,34,801	86,34,801
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
82.—Other Provincial Works Outside the Revenue Account—			
Air craft	..	594	594
Expansion and re-organisation of East Bengal Veterinary College.	..	10,04,991	10,04,991
Total ..	..	10,05,585	10,05,585
83—Payment of Commuted Value of Pensions—			
Payments in Pakistan	..	3,56,486	3,56,486
Payments in England—			
Par value	..	37,505	37,505
Loss or gain by exchange	..	45	45
Deduct—Amount financed from ordinary revenues.	..	—3,94,036	—3,94,036
Total	..	..	..

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	2	3	4
JJ.—Miscellaneous Capital Account Outside the Revenue Accounts—*contd.*	*Rs.*	Rs.	Rs.
84.—Capital Outlay on Printing Presses—			
Plant and Machinery	..	2,00,719	2,00,719
Total	..	2,00,719	2,00,719
85-A.—Capital Outlay on Provincial Schemes of State Trading—			
A.—Grain purchase Scheme—			
Gross expenditure	*28,72,174*	8,01,79,639	8,30,51,813
Deduct—Receipts and Recoveries on Capital Account.	..	—8,13,95,346	—8,13,95,346
Deduct—Capital Expenditure financed from ordinary revenues.	..	—23,50,734	—23,50,734*
Total	*28,72,174*	—35,66,441	—6,94,267
B.—Purchase and distribution of cloth and stock piling of Textiles—			
Gross expenditure	..	8,14,004	8,14,004
Deduct—Receipts and Recoveries on Capital Account.	..	—21,30,798	—21,30,798
Total	..	—13,16,794	—13,16,794
C.—Other Miscellaneous Schemes—			
Gross expenditure	..	12,68,23,577	12,68,23,577
Deduct—Receipts and Recoveries on Capital Account.	..	—13,53,84,730	—13,53,84,730
Total ..	..	—85,61,153	—85,61,153
Carried over ..	28,72,174	—1,34,44,388	—1,05,72 214

***The details are—**

28,—Jails etc	Rs. 1,07,493
29.—Police	Rs. 22,43,241
	Rs. 23,50,734

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concld.*

Heads.	Expenditure for 1954-55.		
	Charged.	Voted.	Total.
1	*2*	*3*	4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—*concld.*			
85A.—Capital Outlay on Provincial Schemes of State Trading—*concld.*			
Brought forward	*28,72,174*	—1,34,44,388	—1,05,72,214
E.—Establishment	..	1,51,78,431	1,51,78,431
Total	..	1,51,78,431	1,51,78,431
G.—Establishment of Flour Mills (E. B.) ..	..	3,82,847	3,82,847
Total	..	3,82,847	3,82,847
J.—Construction of New Storage Godowns ..	..	1,87,688	1,87,688
Deduct—Transfer from the Deposit Account of grants for construction of Storage Godowns.	..	—93,844	—93,844
Total	..	93,844	93,844
Grand Total	*28,72,174*	22,10,734	50,82,908
90.—Provincial Miscellaneous Investments—			
Investment in the share capital of the Dacca Electricity Development Company Ltd.	..	9,61,500	9,61,500
Total	..	9,61,500	9,61,500

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
65A—Capital Outlay on Forests—		
Organisation, Improvement and Extension of Forests ..	67,915	67,915
Communications and Buildings	72,852	72,852
Live Stock, Stores, Tools and Plant ..	12,336	17,987
Establishment	45,866	48,835
Deduct—Receipts and Recoveries on Capital Accounts ..	—2,856	—2,856
Total	1,96,113	2,04,733
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A—Irrigation works—		
(1) *Productive—*		
Karnafuli Multipurpose Project	94,50,258	3,38,47,780(a)
Ganges-Kobadak Project (Survey)	14,45,177	23,74,404
Ganges-Kobadak (1st Phase)	19,47,872	19,47,872
Total A—Irrigation works ..	1,28,43,307	3,81,70,056
B.—Navigation, Embankment and Drainage Works—		
(1) *Productive—*		
Dredger Aminul Bahar	13,25,935	72,24,544
Dredger Safinatul Hasan	4,19,821	24,11,430
12″ Suction Dredgers	11,49,009	67,61,563
Baby Dredgers	44,192	2,11,165
Grow More Food Schemes	29,64,897	43,52,525
Miscellaneous Irrigation Schemes	—2,80,237	—2,80,237
Total-B.—Navigation, etc. Works ..	56,23,617	2,06,80,990
Total—Irrigation, Navigation, etc., Works ..	1,84,66,924	5,88,51,046
Carried over ..	1,86,63,037	5,90,55,779

(a) The progressive expenditure of Rs.3,38,47,780 includes also the expenditure of Rs.23,18,518 incurred upto 1951-52 and booked under the Major head 72-Capital outlay on Industrial Development—Karnafuli Flood Control and Hydro Electric Scheme.

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	1,86,63,037	5,90,55,779
70.—Capital Outlay on Improvement of Public Health—		
Dacca Sewerage extension (old town)	20,00,656	23,50,095
Total ..	20,00,656	23,50,095
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Seed Improvement operation Scheme	1,83,027	30,56,180
Schemes for Power Pump and Mechanical Cultivation ..	4,48,605	17,75,812
Total	6,31,632	48,31,992
72.—Capital Outlay on Industrial Development—		
Equipment and machinery for Ceramic Institute, Texile Institute and Tanning Institute.	..	2,67,555
Karnafuli flood control and Hydro-Eeectric Schemes ..	..	(a)
Rural Electrification Schemes and Thermo-Electric Schemes	..	57,84,615(b)
Reclamation of derelict water areas for production of fish	3,452	23,922
Muslin Cotton Mills	33,798	35,89,450
Loss or gain by exchange	..	..*
Total	37,250	96,65,542
73—Capital outlay on Ports—		
Launches	..	5,73,472
Works	1,883	1,09,863
Other equipment	61,969	63,981
Miscellaneous	20,988	1,04,388
Total ..	84,840	8,51,704
Carried over ..	2,14,17,415	7,67,55,112

(a) See foot note (a) at page 78.

(b) Expenditure on Thermo-Electric Schemes is booked under the Major head "81A—Capital Outlay on Electricity Schemes" with effect from the year 1953-54 and have been shown project wise under that head in this statement. Total expenditure (Column 3) on the various Schemes under that head to the end of the year should, therefore, be Rs. 1,96,55,063 inclusive of the expenditure of Rs. 57,84,615 booked under the major head "72—Capital Outlay etc." The figure of Rs.57,84,615 could not be shown distributed among the various schemes in the absence of work wise distribution.

*The progressive figure of Rs. 63 which appeared against the minor head "loss or gain by exchange" in the accounts for year 1951-52 has now been merged in the progressive amount of Rs. 57,84,615 against the minor head Rural Electrification Schemes etc. to which it pertained.

11

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	2,14,17,415	7,67,55,112
80.—Town Development Schemes—		
Town Planning Schemes at Dacca	4,62,022	19,19,653
Town Planning Schemes at Chittagong	11,23,293	22,65,201
Total	15,85,315	41,84,854
81.—Capital Account of Civil Works Outside the Revenue Account	—36,12,028	21,65,59,373
Total	—36,12,028	21,65,59,373
81.A—Capital Outlay on Electrictiy Schemes—		
Thermo—Electric Schemes		
Chittagong Diesel Project	19,87,036	27,06,984
Siddhirganj Diesel Project	43,38,750	71,20,417
Goalpara Diesel Project..	20,72,453	34,27,897
Brahmanbaria Electric Supply	82,653	2,36,647
Chandpur Electric Supply	64,608	1,11,119
Chittagong Electric Supply	89,301	2,67,384
Total	86,34,801	1,38,70,448(b)
82.—Capital Account of other Provincial Works outside the Revenue Account—		
Aircraft	594	9,80,314
Government Vehicles	..	2,46,487
Government Vehicles Workshop	..	8,57,045
Expansion and re-organisation of East Bengal Veterinary College.	10,04,991	18,27,936(c)
Total	10,05,585	39,11,782
Carried over	2,90,31,088	31,52,81,569

(b) See foot note (b) at page 79.

(c) Expenditure on Expansion and Reorganisation of East Bengal Veterinary College has been exhibited under the major head '71—Capital outlay on Agricultural Improvement and Research".

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.—*concld.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	2,90,31,088	31,52,81,569
83.—Payments of Commuted Value of Pensions—		
Payments in Pakistan	3,56,486	22,30,755
Payments in England—		
Par value	37,505	8,12,553
Loss or gain by exchange	45	243
Deduct—Amount financed from ordinary revenue ..	—3,94,036	—30,43,551
Total	..	..
84.—Capital Outlay on Printing Presses—		
Plant and machinery	2,00,719	53,94,553
Total	2,00,719	53,94,553
85-A.—Capital Outlay on Provincial Schemes of State Trading—		
A.—Grain Purchase Scheme	—6,94,267	—80,28,675
B.—Purchase and distribution of Cloth and Stock piling of Textiles.	—13,16,794	—1,15,84,779
C.—Other Miscellaneous Schemes	—85,61,153	—4,25,95,073
D.—Construction of Boats	..	—2,19,310
E.—Establishment	1,51,78,431	11,36,01,680
G.—Establishment of Flour Mills (E. B.)	3,82,847	27,06,290
H.—Loss or gain by exchange	..	285
I.—Charges in England	..	6,357
J.—Construction of New Storage Godowns	93,844	93,844
Total	50,82,908	5,39,80,619
90.—Provincial Miscellaneous Investments—		
Investment in the share capital of the Dacca Electricity Development Company Ltd.	9,61,500	43,11,500
Total	9,61,500	43,11,500
Grand Total	3,52,76,215	37,89,68,241

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

I.—REPORT.

Introductory.

1. Disbursements under Debt, Deposit and Remittance heads although involving temporary appropriations of Government funds, are not ordinarily regarded as expenditure within the meaning of Sections 79 and 80 of the Government of India Act 1935, as adapted by the Pakistan (Provisional Constitution) Order, 1947, and except in a few specified cases, are not included in the Schedule of Authorised Expenditure authenticated under section 80. It is, however, obviously essential to maintain a complete and progressive record of the Debt, Deposit, Advance, Suspense and Remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under Debt, Deposit and Remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of East Bengal on 31st March, 1955. (All figures are in units of rupees):—

Debit balance. 1	Section of the General Account. 2	Name of Account. 3	Page. 4	Credit balance. 5
Rs.				Rs.
*60,31,14,506	A to M	Government	86	..
	N	Public Debt	87	60,23,88,320
	O	Unfunded Debt	91	2,92,54,959
	P	Deposits and Advances:—		
		(*i*) Deposits not bearing Interest ..	93	16,89,63,692
76,17,351		(*ii*) Advances not bearing Interest ..	107	..
4,80,25,734		(*iii*) Suspense	110	..
6,27,65,335	R	Loans and Advances by Provincial Governments.	112	..
		Remittances—		
4,63,26,483	S	1. Remittances within Pakistan(net)		
3,27,57,562	V	(Closing) Cash Balance	118	..
80,06,06,971		Total ..		80,06,06,971

*It includes Provisional opening balance of Rs. 8,02,13,432 (Cr.) adopted on 15th August 1947 on account of Debt and Deposit heads and is subject to modification. The details are as under;—

LIST OF PREPARTITION BALANCES TAKEN OVER PROVISIONALLY AND INCLUDED IN THE PROGRESSIVE BALANCES.

SECTION N.—PUBLIC DEBT.

Head of Account.	*Amount.* Cr. Rs.
Floating Debt—	
Treasury Bills	2,00,00,000
Loans from the Central Government	3,34,57,730
Total ..	5,34,57,730

SECTION O.—UNFUNDED DEBT.

Head of Account.	*Amount.* Cr. Rs.
State Provident Funds—	
General Provident Fund	1,75,00,246
I. C. S. Provident Fund	18,25,282
I. C. S. (N. E. M.) Provident Fund	2,04,515
Contributory Provident Fund	8,80,828
Total ..	2,04,10,871

SECTION P.—DEPOSITS AND ADVANCES.

Deposits not bearing Interest—
Other Deposit Accounts—
Deposits of Local Funds—

Head of Account.	*Amount.* Rs.
District Funds—	
District Funds	13,77,929
Union Funds	4,97,916
Municipal Funds	1,12,661
Education Funds—	
District Primary Education Funds	84,50,699
Medical and Charitable Funds—	
Pilgrims Lodging House Fund	10,870
Other Miscellaneous Funds—	
Syedpur Trust Estate Fund	95,982
Cinematograph Act Fund	6,619
Total ..	1,05,52,676

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Head of Account.	*Amount.* Cr. Rs.
Revenue Deposits	47,85,704
Forest Deposits	1,11,613
Deposits for security of the purchasing agents of the Civil Supplies Department.	65,000
Civil Courts' Deposits	62,64,109
Rent Controller's Deposits	85,475
Criminal Court's Deposits	3,88,140
Personal Deposits	95,79,056
Litigation Funds	14,627
Warder's Benefit Funds	2,661
Public Works Deposits	11,27,022
Trust Interest Funds (Charitable Endowments)	13,066
Deposits on account of cost price of Liquor, Ganja and Bhang	54,068
Deposits for work done for Pakistan States, Public Bodies or Private Individuals.	1,81,580
Deposit on account of sale proceeds of stocks of black listed shops and private hoarders.	1,067
Total ..	2,26,73,188

ADVANCES NOT BEARING INTEREST.

Head of Account.	*Amount.* Dr. Rs.
Advances Repayable—	
Objection Book Advances	11,66,600
Public Works Advances—	
Takavi Works Advances	68,168
Special Advances—	
(i) Advances to persons rendered destitute by the Famine of 1943.	6,09,741
(ii) Advances to persons in flood affected areas ..	57,419
(iii) Advances in cyclone affected areas	1,05,123
(iv) Advances to riot victims	1,00,000
(v) Advances to Salvation Army	2,500
Forest Advances	5,078
Permanent Advances	1,03,006
Total ..	22,17,635

SUSPENSE ACCOUNT.

Head of Account.	*Amount.* Dr. Rs.
Departmental and Similar Accounts—	
Forest Departmental Account	16,024
Public Works Departmental Account	15,949
Total ..	31,973

SECTION R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS.

Head of Account.	*Amount.* Dr. Rs.
Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	8,00,086
Loans to District and Other Local Funds Committees ..	3,47,585
Total ..	11,47,671
Loans to Land holders and other Notabilities—	
Loans to the Nawab of Dacca	5,40,412
Loans to the Maharaja of Susung	3,00,000
Total ..	8,40,412
Advances to Cultivators—	
Loans under Land Improvement Act XIX of 1883 ..	78,996
Agriculturists Loan Act XII of 1884	1,34,91,243
Co-operative Credit Societies Act.	3,063
Loans to Small Jute Growers	3,71,147
Total ..	1,39,44,449
Advances under Special Laws—	
Zamindari Embankment Advances under Act II(B C) of 1882.	1,00,336
Miscellaneous Loans and Advances—	
Loans to Fishermen	33,933
Cattle Purchase Loan	75,74,696
Advances to Collectors for removal of water hyacinth ..	2,27,537
Loans to weavers and artisans	591
Rehabilitation Scheme—Loans to Artisans	7,10,037
Loans to non-Agriculturists	32,682
Total ..	85,79,476
Loans to Government Servants—	
House Building Advances	5,330
Advances for purchase of Motor Conveyances	10,275
Advances for purchase of other Conveyances	3,135
Other Advances	341
Total ..	19,081
Grand Total ..	2,46,31,425

ABSTRACT.

Head of Account.	Dr. Rs.	Cr. Rs.
N.—Public Debt	..	5,34,57,730
O.—Unfunded Debt	..	2,04,10,871
Deposits of Local Funds	..	1,05,52,676
Civil Deposits	..	2,26,73,188
Advances Repayable	21,14,629	..
Permanent Advances	1,03,006	..
Suspense—Departmental and Similar Accounts ..	31,973	..
Loans and Advances	2,46,31,425	..
Total ..	2,68,81,033	10,70,94,465
Net Credit	..	*8,02,13,432

*Differs from the closing balance of the last year by Rs.9,951 (net Dr.) as the balance on 15th August, 1947, under the Heads "O.—Unfunded Debt—State Provident Funds", "Advances Repayable" and "Permanent Advances" have been revised.

4. It must be clearly understood that the balances of accounts shown in the statement above are not and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of East Bengal as it is not possible to take into account all the various physical assets of the province such as land, buildings, communications, etc. for which complete statistics are not available and the exact value of which is difficult to estimate. The statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The above balances are reviewed in details in the following paragraphs:—

SECTIONS A TO M —GOVERNMENT ACCOUNT.

Dr. Rs. **60,31,14,506.**

5. This is the general closing head in the Ledger. Under the system of book keeping followed in Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counter-balancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table:—

Dr. Rs.	Details.	Cr. Rs.
*52,72,94,327	A.—Opening Balance	..
	B.—Revenue Receipts for 1954-55	24,42,40,552
28,48,84,516	C.—Expenditure on Revenue Account for 1954-1955.	
3,52,76,215	D.—Capital Expenditure outside the Revenue Account for 1954-55.	..
	E—Closing Balance Dr	60,31,14,506
84,73,55,058	Total	84,73,55,058

*Differs from the closing balance of the previous year by Rs.9,951 (Dr.) due to revision in this year's Accounts, of the provisionally adopted pre-partition balance on the 15th August 1947 under the heads "O.—Unfunded Debt—State Provident Funds", "P.—Deposits and Advances—Advances Repayable" and "Permanent Advances".

	Rs.
SECTION N—PUBLIC DEBT	Cr. 60,23,88,320

6. The term "Public Debt" as used in this report is confined to regular loans raised from the Public or taken from the Central Government and does not cover other obligations (Whether bearing interest or not) such as State Provident Funds and other Funds, which are dealt with in Sections "O" and "P" of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of East Bengal on 31st March, 1955 and the capital and other disbursements which are treated as a set off against these liabilities, will be found in Statement No. 2, of this part of the report.

"Public Debt" is ordinarily divided into three categories, namely, (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature such as, treasury bills or ways and means advances from the State Bank of Pakistan which are to be repaid within twelve months. These balances which represent the nominal value of outstanding debt on 31st March, 1955 as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs:—

Loans from the Central Government to the Government of East Bengal under Section 163(2) of the Government of India Act, 1935 as adapted by Pakistan (Provisional Constitution) Order, 1947, are recorded under the head "Loans from the Central Government".

The outstanding balance under "Public Debt" is composed of the following:—

	Cr. Rs.
Permanent Debt.	3,34,14,700
Floating Debt.	10,18,66,366
Loans from the Central Government	46,71,07,254

	Rs.
Permanent Debt	Cr. **3,34,14,700**

7. The amount represents the proceeds of the 3½ per cent. East Bengal Loan, 1960, raised by the Government of East Bengal in the open market in October, 1953 at a discount of annas 12 for every hundred rupees subscribed. The loan was raised for financing Industrial, Agricultural and other development projects etc. The loan is repayable at par on the 8th October, 1960, by means of a sinking and a depreciation fund created by the Government from the Revenues of the Province in each financial year from 1954-55 to 1959-60 inclusive.

	Rs.
Floating Debt	Cr. **10,18,66,366**

8. The balance is composed of:—

	Cr.. Rs.
(i) Treasury Bills	2,00,00,000
(ii) Other Floating Loans	8,18,66,366

	Rs.
(i) Treasury Bills	Cr. **2,00,00,000**

9. This represents the opening balance on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balance represents the value of the treasury bills floated by the Government of Bengal (undivided) which matured on 27th September, 1947, and were repaid by the Government of Pakistan on behalf of the Government of East Bengal. This has been treated as a loan from the Government of Pakistan and the amount of repayment representing the liabilities of undivided Bengal has been adjusted under the suspense head "Liabilities of undivided Bengal" in section "P—Deposits and Advances". The credit balance of Rs.2,00,00,000 under this head will be set off by the debit resulting from the clearance of the above suspense head after final allocation of assets and liabilities between East Bengal and West Bengal.

	Rs.
(ii) Other Floating Loans—Cash Credit Advances ..	Cr. **8,18,66,366**

10. Out of the above balance, a sum of Rs.7,18,66,366 represents the outstanding amount, on 31st March, 1955, of the Cash Credit Advances taken by the Government of East Bengal from the Imperial Bank of India and the National Bank of Pakistan for financing their grain purchase schemes and allied food procurement operations of the Department of Civil Supplies. The opening balance as on 1st April, 1954 on that account was Rs.5,95,73,404. During the year under review a further sum of Rs.8,58,30,074 was taken from the Banks as Cash Credit Advance (i.e, the amount up to which the Banks agreed to finance the purchases of the Civil Supplies Department). This Cash Credit did not enter Government cash balance and was, therefore, adjusted in Government books by credit to "N-Public Debt—Floating Debt.—Other Floating Loans—Cash Credit Advances" and debit to "85A.— Capital Outlay on Provincial Schemes of State Trading". A sum of Rs.7,35,37,112 was repaid to the Banks (out of the sale proceeds) during the year by debit to "N—Public Debt.—Floating Debt—Other Floating Loans—Cash Credit Advances" and credit to "85A—Capital Outlay on Provincial Schemes of State Trading". The net outstanding balance of the principal portion of the Cash Credit on this Scheme which remained payable to the Banks on 31st, March, 1955 was, therefore, Rs.7,18,66,366 which has been accepted by the Banks.

The remaining sum of Rs.1,00,00,000 represents the outstanding amount on 31st March, 1955, of the Cash Credit Advance taken by the Government from the National Bank of Pakistan during the year 1952-53 for financing their Scheme for purchase of Jute by Co-operative Societies. The opening balance as on 1st April, 1954 on that account was Rs.1,40,00,000 out of which a sum of Rs.40,00,000 representing advance to small Jute growers was repaid to the bank during 1954-55, the interest paid on this account amounting to Rs.20,731. This Cash Credit Advance also did not enter Government cash balance and was, therefore, adjusted as above in the Government books by credit to "N—Public Debt—Floating Debt—Other Floating Loans—Cash Credit Advances".

The interest charges of Rs.28,51,443 on the Cash Credit Advances for the grain purchase Schemes as also the interest charges of Rs.20,731 mentioned above paid to the banks during the year under review were debited to "22—Interest on Debt and other obligations" and then transferred from that head (by deduct entry) to the capital head "85A—Capital Outlay on Provincial Schemes of State Trading".

	Rs.
Loans from the Central Government	**Cr. 46,71,07,254**

11. This includes the opening balance of Rs.3,34,57,730 being the proportionate share of the Government of East Bengal of the total loans aggregating Rs.5,95,92,776 outstanding on the 15th August, 1947, taken by the Government of Undivided Bengal from the Government of Undivided India. The liability has been adopted provisionally and is subject to modification on ultimate financial settlement between the Governments of East Bengal and West Bengal.

The balance of Rs. 43,36,49,524 outstanding on the 31st, March, 1955 is composed of the following outstantding loans taken from the Central Government:—

	Rs.
(i) Loans of Rs.2,00,00,000 taken on 27th September, 1947 for liquidating the Treasury Bills of the Government of Undivided Bengal which matured on the 27th September, 1947and loan of Rs.2,57,41,283 taken on the 15th October, 1947 to meet half of the debit balance of Undivided Bengal with the Reserve Bank of India on the 14th August, 1947. (Rate of interest at $2\frac{3}{4}$ per cent. per annum). Less amount repaid up to 31st March, 1955 Rs.2,13,21,889.	2,44,19,394
(ii) Loan of Rs.5,50,00,000 bearing interest at 3 per cent. per annum taken on the 19th April, 1950 as Ways and Means Advance. Less repaid upto 31st March, 1955 Rs.27,08,899.	5,22,91,101
(iii) Loan of Rs.2,00,00,000 bearing interest at 3 per cent. per annum taken on the 15th December, 1950 for meeting expenditure on Roads and Buildings Projects.	2,00,00,000
(iv) Loan of Rs.65,87,510 bearing interest at $3\frac{1}{2}$ per cent. per annum taken on the 2nd April, 1951 and 16th August, 1951 for the rehabilitation of refugees. Less amount repaid up to 31st March, 1955 Rs. 17,44,233.	48,43,277
(v) Loan of Rs.80,00,000 bearing interest at 3 per cent. per annum taken on the 6th October, 1951 for meeting expenditure on Roads and Buildings Projects.	80,00,000
(vi) Loan of Rs.2,50,00,000 bearing interest at 3 per cent. per annum taken in two instalments of Rs. 2 crores and Rs.50 lakhs on the 30th January, 1952 and 1st April, 1952 respectively for Development Schemes ..	2,50,00,000
(vii) Loan of Rs.98,00,000 bearing interest at $3\frac{1}{2}$ per cent. per annum taken on 31st March, 1952 for rehabilitation of Refugees Less repaid up to 31st March, 1955 Rs.5,07,886.	92,92,114

(viii) Loan of Rs.50,00,000 bearing interest at 3 per cent. per annum taken on the 4th June, 1952 for making advances to the cultivators of the famine affected area of the Khulna District. Less repaid up to 31st March, 1955 Rs.19,11,799	30,88,201
(ix) Loan of Rs.2,90,00,000 bearing interest at 3 per cent. per annum taken in two instalments of Rs 1 crore on the 30th July, 1952 and Rs.1 crore and 90 lakhs on the 27th November, 1952 for meeting expenditure incurred during 1952-53 on Provincial Development Schemes	2,90,00,000
(x) Loan of Rs.50 lakhs bearing interest at 3 per cent. per annum taken on the 11th August, 1952 for paying prepartition claims of the Pakistan Nationals. Less repaid up to 31st March, 1955 Rs.4,36,152	45,63,848
(xi) Loan of Rs.33,50,000 bearing interest at 3 per cent. per annum taken on the 25th March, 1953 for taking over all the assets and liabilities of the Dacca Electricity Supply Company Ltd. Less repaid up to 31st March, 1955 Rs.5,93,211	27,56,789
(xii) Loan of Rs.6,03,81,000 bearing interest at $2\frac{3}{4}$ per cent. per annum taken during the year 1953-54 by instalments for meeting the expenditure on Development works for the year 1953-54 as approved by the Central Government	6,03,81,000
(xiii) Loan of Rs.50,00,000 taken on the 22nd February, 1954 for clearing the outstanding liabilities in respect of unapproved Roads and Buildings Schemes. (bearing interest at $2\frac{3}{4}$ per cent. per annum)	50,00,000
(xiv) Loan of Rs.11,50,00,000 bearing interest at 3 per cent. per annum taken during the year 1953-54 by instalments for meeting the debts of the Government of East Bengal. Less repaid upto 31st March, 1955 Rs.65,00,000	10,85,00,000
(xv) Loan of Rs.3,47,52,300 bearing interest at $2\frac{3}{4}$ per cent. taken from time to time during the year 1954-55 for meeting expenditure on Development Schemes ..	3,47,52,300
(xvi) Loan of Rs.9,66,500 bearing interest at 3 per cent. taken on the 10th September, 1954 for taking over the Dacca Electric Supply Companay Ltd.	9,66,500
(xvii) Loan of Rs.7,95,000 bearing interest at $3\frac{1}{2}$ per cent. taken on the 11th April, 1955 (But accounted for in the financial year 1954-55) for Refugee Rehabilitation ..	7,95,000

(xviii) Loan of Rs 4,00,00,000 bearing interest at 2¾ per cent. per annum taken on the 30th April, 1955 (But accounted for in the financial year 1954-55) for meeting the expenditure on stores and materials purchased from United Kingdom for Development Schemes ..	4,00,00,000
Total ..	43,36,49,524

During the year under report all payments on account of principal and interest were made on the due dates. Other conditions regulating the grant of loans were also duly observed. There is no case of write off. The balances of the ledger and broadsheet agree.

	Rs.
SECTION O.—UNFUNDED DEBT	**Cr. 2,92,54,959**

12. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The only class of such obligations in East Bengal is State Provident Funds.

	Rs
State Provident Funds	Cr. 2,92,54,959

13. These are funds established for the benefit of Government servants contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their services with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table:—

	Cr. Rs.
(i) General Provident Fund	2,79,78,832
(ii) Indian Civil Service Provident Fund	2,59,240
(iii) Indian Civil Service (Non-European Members) Provident Fund ..	21,622
(iv) Contributory Provident Fund	9,95,265
Total ..	2,92,54,959

The amounts at credit of the subscribers on 31st March, 1955 have been communicated to them.

	Rs.
(i) General Provident Fund	**Cr. 2,79,78,832**

14. It includes the opening balance of Rs.1,75,00,246 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

Subscribers to this fund include permanent Government servants in superior services except those who have been required or permitted to subscribe to a contributory Provident Fund. They exclude members of the old Indian Civil Service for whom separate funds exist. Government servants in temporary superior service are also permitted to join this fund on certain conditions. The ledger balance of this Fund on the books of the Account Office is proved with the sum total of balance of the personal accounts of the subscriber to the fund. There was a difference of Rs.2,19,209 between the ledger balance and that of broadsheet. Out of the difference Rs.4,035 and Rs.2,15,174 have been reconciled in 1955-56 and 1956-57 respectively.

	Rs.
(ii) Indian Civil Service Provident Fund. ..	**Cr. 2,59,240**

15. It includes the opening balance of Rs.18,25,282 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balance under this head represents deductions made from the salaries of members of the old Indian Civil Service which are funded for the benefit of the officers concerned. The balance has been reconciled with the accounts of Individual depositors maintained in the Account Office. There was a difference of Rs.2,19,210 between the ledger and broadsheet balances of which Rs.4,036 and Rs.2,15,174 have since been cleared in 1955-56 and 1956-57 respectively.

	Rs.
(iii) Indian Civil Service (Non-European Members) Provident Fund	**Cr. 21,622**

16. It includes the opening balance of Rs.2,04,515 (Cr) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

This fund was established on the 1st January, 1931, and is open only to non-European members of the old Indian Civil Service. The balance has been reconciled with the accounts of individual depositors maintained in the Acount Office. The ledger figure agrees with the broadsheet figure. Out of the above balance a sum of Rs.359 has been transferred to the Accountant General, Pakistan Revenues and steps are being taken to transfer the balance.

	Rs.
(iv) Contributory Provident Fund	**Cr. 9,95,265**

17. It includes the opening balance of Rs.8,80,828 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

This fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of East Bengal. Besides the subscriptions, it also includes contributions made by the Government of East Bengal in lieu of pension. The balance has been verified with the individual accounts except for a difference of Rs.21,337 (Cr.) on 31st March, 1955 out of which that of Rs.9,940 has been settled in 1957-58. The balance is in course of settlement.

SECTION P—DEPOSITS AND ADVANCES.

18. The balance under this section relates to the following three main parts, namely—

	Dr. Rs.	Cr. Rs.
(i) Deposits not bearing interest .	..	16,89,63,692
(ii) Advances not bearing interest	76,17,351	..
(iii) Suspense	4,80,25,734	..

(i) Deposits not bearing interest .. .. .. Cr. Rs. 16,89,63,692

19. The Balance under this head consists of the following :—

	Cr. Rs.
(1) Sinking Funds	1,74,07,000
(2) Reserve Funds	7,36,000
(3) Other Deposit Accounts	15,08,20,692

(1) Sinking Funds .. .. .. Cr. Rs. 1,74,07,000

20. This is composed of—

	Cr. Rs.
(a) Sinking Fund, 3½ per cent. East Bengal Loan, 1960	8,00,000
(b) Depreciation Fund, 3½ per cent. East Bengal Loan, 1960	6,68,000
(c) Sinking Fund for Loans from the Central Government	1,59,39,000

(a) Sinking Fund 3½ per cent. East Bengal Loan, 1960 Cr. Rs. 8,00,000

21. It does not include any opening balance on 15th August 1947. The balance under this head represents accumulation in the sinking fund created by the Government of East Bengal to provide the fund required at the time of repayment of the 3½ per cent. East Bengal Loan 1960. An up-to-date account is given in table No. I of Statement 4 of this part of the report.

(b) Depreciation Fund, 3½ per cent. East Bengal Loan, 1960 Cr. Rs. 6,68,000

22. It does not include any opening balance on 15th August, 1947. The balance under this head represents accumulation in the Depreciation Fund created by the Government of East Bengal to provide Fund required for purchasing the securities of the 3½ per cent. East Bengal Loan, 1960 for cancellation. The contributions to the Fund constitute two per cent. of the nominal amount of the Loan. An up to date account is given in table No. II of Statement No. 4 of this part of the report.

	Rs.
(c) Sinking Fund for Loans from the Central Government	**Cr. 1,59,39,000**

23. It does not include any opening balance on 15th August 1947. The balance represents accumulation in the Sinking Fund created by the Government of East Bengal to provide the fund required at the time of repayment of the various Loans taken from the Central Government. An up-to-date account is given in table No. III of Statement No. 4 of this part of the report.

	Rs.
(2) Reserve Funds	**Cr. 7,36,000**

24. This consists of—

	Cr. Rs.
(*a*) Depreciation Reserve Fund—Electricity .. .	2,36,000
(*b*) Depreciation Reserve Fund—Government Presses ..	5,00,000

	Rs.
(a) Depreciation Reserve Fund—Electricity	**Cr. 2,36,000**

25. It does not include any prepartition opening balance or previous balance prior to 1954-55. The Government have sanctioned the Depreciation Reserve Fund with effect from 1954-55. The object of the fund is to provide a reserve sufficient to meet the cost of renewals and replacements of plant and machinery of various Electricity Schemes. The amount received in the fund was debited to the head XLI—*Deduct*—Working Expenses on the basis of the yearly depreciation calculated in respect of the plant and machinery of various Schemes.

An account of the transaction for the year under report is given in table. No. IV of Statement No. 4 of this part of the report.

	Rs.
(b) Depreciation Reserve Fund—Government Presses ..	**Cr. 5,00,000**

26. It does not include any opening balance on 15th August, 1947. Th Government have sanctioned the Depreciation Reserve Fund with effect fro 1954-55. The object of this fund is to provide a reserve sufficient to meet th the cost of renewals and replacementns of plant and Machinery in use in th Presses. Appropriation for the reserve is debited to the head "56-Stationery an Printing" on the basis of yearly depreciation calculated in respect of th plant and machinery. The acknowledgement of the correctness of the balan has been received. An account of the fund is given in table No. V of Stateme No. 4 of this part of the report.

	Rs.
(3) Other Deposit Accouuts	**Cr 15,08,20,692**

27. This account is sub-divided into the following heads—

	Cr. Rs.
(A) Deposits of Local Funds	1,05,78,782
(B) Depatmental and Judicial Deposits—	
(*i*) Civil Deposits	9,44,07,717
(*ii*) Other Accounts	4,58,34,193

	Rs.
(A) Deposits of Local Funds	Cr. **1,05,78,782**

28. These are mostly cash balances in the current accounts of local funds and other local authorities which are permitted to utilise Government treasuries as their banks. Each fund has an administrator either a public officer or a committee, and the verification consists firstly in reconciling figures as between the broad-sheets which are posted from the plus and minus memoranda and the ledger, and secondly in ascertaining how far the administrator accepts the balance standing at his credit on Government books. The funds are reviewed in detail in the following paragraphs—

29. The balance is distributed among the following classes of Fund—

	Cr. Rs.
(*a*) District Funds	32,87,058
(*b*) Municipal Funds	14,11,949
(*c*) Education Funds	57,67,422
(*d*) Medical and Charitable Funds	12,345
(*e*) Other Miscellaneous Funds	1,00,008
Total ..	1,05,78,782

	Rs.
(a) District Funds	**Cr. 32,87,058**

30. The balance is composed of : —

	Cr. Rs.
(*i*) District Funds	30,20,084
(*ii*) Union Funds	2,66,974
Total ..	32,87,058

31. It includes the opening balance of Rs. 13,77,929 (Cr.) under (*i*) and Rs.4,97,916 (Cr.) under (*ii*) above respectively on 15th August, 1947 which have been adopted provisionally and are subject to modification.

The certificates of acceptance of balances as on 31st March, 1954 in respect o above funds are awaited in 12 cases and 3 cases respectively. Certificates as on 31st March, 1955 are awaited in 15 and 6 cases respectively under (*i*) and (*ii*) above. They are under correspondence. The ledger and broadsheet balances agree.

	Rs.
(*b*) **Municipal Funds**	**Cr. 14,11,949**

32. It includes the opening balance of Rs.1,12,661 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The certificates of acceptance of balance on 31st March, 1954 and 31st March, 1955 are still awaited in 36 cases each year. They are under correspondence with the Administrators concerned. The ledger and broadsheet balances agree.

	Rs.
(*c*) **Education Funds**—	Cr. **57,67,422**

The details are:—

	Cr. Rs.
(*i*) District Primary Education Funds	55,39,837
(*ii*) Text Books Funds	2,27,585

	Rs.
(i) **District Primary Education Funds**	**Cr. 55,39,837**

33. It includes the opening balance of the District Primary Education Funds of Rs.84,50,699 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The District Primary Education Fund was created for the introduction of compulsory Primary Education in Bengal under the provisions of the Bengal Primary Education Act, 1930. The income of the fund is derived from Education cesses levied under the said Act, contributions from Government and other miscellaneous receipts. The Presidents of the District School Boards, constituted under the Act, are the Administrators of the Fund. The accounts of the Fund are maintained under proper account rules framed by Government.

The certificates of acceptance of balance on 31st March, 1954 and 31st March 1955, are awaited in 12 out of 15 cases and all cases respectively. These are under correspondence. The ledger and broadsheet figures agree.

	Rs.
(ii) **Text Books Funds**	Cr. **2,27,585**

34. It does not include any opening balance on the 15th August, 1947. The head records income and expenditure of the East Bengal School Text Book Board" constituted under the East Bengal Act. XIV of 1954 with a view to achieve improvements in the quality of text books of the primary and secondary standard. The fund is credited mainly with the royalty received by the Board from the publishers of text books and debited with the charges connected with the functioning of Board and royalties paid to authors. The President of the Board administers the fund under rules framed by Government.

The certificate of the acceptance of balance is awaited from the administrator and is under correspondence. The ledger and broadsheet figures agree.

	Rs.
(d) Medical and Charitable Funds—Pilgrims Lodging House Fund	**Cr. 12,345**

35. It includes the opening balance of Rs. 10,870 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The certificates of acceptance of balances on 31st March, 1955 have been received. The ledger and Broadsheet balances agree.

This fund is made up of the fees and fines paid by the keepers of Lodging Houses maintained for the reception of Pilgrims under Act II of 1879 and Act IV of 1871. The income of the Fund is utilised for sanitary improvement of the towns or places in which the Lodging Houses are situated and also for sanitary improvement of Pilgrims, halting places and roads leading to such towns or places. The Fund is administered by the District Magistrates concerned.

	Rs.
(e) Other Miscellaneous Funds	**Cr. 1,00,008**

36. The balance is composed of the following—

	Cr. Rs.
(i) Syedpur Trust Estate Fund	56,371
(ii) Cinematograph Act Fund	43,637
Total	1,00,008

	Rs.
(i) Syedpur Trust Estate Fund	**Cr. 56,371**

37. It includes the opening balance of Rs. 95,982 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The certificate of acceptance of balance on 31st March 1955 has not yet been received. There is a difference of Rs. 6,000 between the ledger and broadsheet figures which is under settlement.

The Fund consists of certain estates of the late Haji Mohammad Mohsin of Hogly and was created for religious and charitable purposes. The fund is credited with the income of the estates and debited with charges incurred on religious and charitable purposes. The management of the fund has been entrusted to the Government of East Bengal.

	Rs.
(ii) Cinematograph Act Fund	**Cr 43,637**

38. It includes the opening balance of Rs. 6,619 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The certificate of acceptance of balance on 31st March. 1955 is awaited in 1 case. The ledger and broadsheet figures agree.

This fund was created under the Cenematograph Act to record receipts and payments in connection with the grant of licenses to Cinemas and is under the control of the Board of Censors, East Bengal.

Rs.

(B) Departmental and Judicial Deposits—

(*i*) **Civil Deposits** .. .. .. **Cr. 9,44,07,717**

39. The transactions brought to account under this head relate mainly to sums deposited with the Government in the daily course of public business by or on behalf of the members of the public. The following are the details of the Civil Deposits:—

	Cr.
	Rs.
(i) Revenue Deposits	1,37,19,907
(ii) Forest Deposits.	62,475
(iii) Deposits for security of the purchasing Agents of the Civil Supplies Department.	5,705
(iv) Civil Courts' Deposits.	36,22,989
(v) Rent Controller's Deposits	2,61,144
(vi) Criminal Court's Deposits	12,53,957
(vii) Personal Deposits	1,80,95,664
(viii) Litigation Fund	17,095
(ix) Warders' Benefit Fund	26,006
(x) Public Works Deposits	3,98,89,905
(xi) Trust Interest Fund (Charitable Endowments) ..	28,919
(xii) Deposits on account of cost price of Liquor, Ganja and Bhang.	89,242
(xiii) Deposits for work done for Pakistan States, Public Bodies or Individuals	1,67,23,627
(xiv) Deposits on account of sale proceeds of Movable Assets of Evacuees.	5,59,885
(xv) Deposits on account of sale proceeds of Stocks of black-listed shops and private hoarders.	12,696
(xvi) Municipal Taxes on Government Residential Buildings.	6,644
(xvii) Deposits for Emergency Flood Relief Fund	31,857
Total	9,44,07,717

40. There are two entirely different systems of deposit accounts. The first may be called the detailed plan, in which every receipt is treated as a separat item and every payment charged against the relevant and particular receipt

The second is the ledger plan, where a running account is kept of receipts and payments on some particular account (an estate, an institution etc.). For every ledger account there is an administrator, i. e. the person authorised to pay money into the Treasury or draw it out. Deposits kept in the latter plan are termed "Personal Deposits".

The method of verification of the balances on the first plan is as follows:—

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof-sheet which provides columns for recording the repayment of deposits credited in the same year and each of the three preceding years. At the end of the year, balances are struck upon the proof-sheet separately for the different districts for each of the four years. The balance of first year is usually written off the deposit account as all balances unclaimed for more than three complete account years, are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from the Treasuries or when necessary, with the accounts received from the Civil and Criminal Courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the Administrator.

	Rs.
(i) **Revenue Deposits**	**Cr. 1,37,19,907**

41. It includes the opening balance of Rs. 47,85,704 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The head records transactions of deposits made in Revenue Courts in connection with Revenue Administration as well as earnest money Deposits.

There is a difference of Rs. 1,96,059 in the figures of the ledger balance as compared with the proof-sheet which is in course of settlement.

	Rs.
(ii) **Forest Deposits**	**Cr. 62,475,**

42. It includes the opening balance of Rs. 1,11,613 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. There is a difference of Rs. 19,287 (Cr.) between the proof-sheet and ledger figures which is in course of settlement.

	R .
(iii) **Deposits for security of the purchasing Agents of the Civil Supplies Department.**	**Cr. 5,705**

43. It includes the opening balance of Rs. 65,000 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The transactions represent the security deposits received from the purchasing agents of the Civil Supplies Department. There is a difference of Rs. 1,680 in the figures of the ledger balance as compared with the proof-sheets which is in course of settlement.

Rs.

(iv) **Civil Courts' Deposits** .. .. .. Cr. 36,22,989

44. It includes the opening balance of Rs. 62,64,109 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There was a net difference of Rs. 1,39,949 in the ledger balance as compared with that of proof-sheets. Out of the difference a sum of Rs. 11,936 has since been reconciled in 1956-57 and the balance is in course of settlement.

Rs.

(v) **Rent Controller's Deposits** .. .. Cr. 2,61,144

45. It includes the opening balance of Rs. 85,475 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The head records transactions pertaining to house rent deposited with the Government by private tenants for payment to the land-lords in the cases of refusal by them to accept the house rent, following dissension of opinion with the tenants.

There is a net difference of Rs. 2,487 in the Ledger balance as compared with the proof-sheets which is under settlement.

Rs.

(vi) **Criminal Courts' Deposits** .. .. Cr. 12,53,957

46. It includes the opening balance of Rs. 3,88,140 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There was a differenc of Rs. 1,11,570 (Cr.) between the ledger as compared with the proof-sheet. Out of the difference, Rs. 1,800 has been adjusted in the accounts for 1956-57.

Rs.

(vii) **Personal Deposits** .. .. .. Cr. 1,80,95,664

47. It includes the opening balance of Rs. 95,79,056 (Cr.)on the 15th August, 1947, which has been adopted provisionally and is subject to modification. There is a net difference of Rs. 98,078 in the Ledger balance as compared with the proof-sheets which is under reconciliation. Personal Deposits are Deposits of which a banking account is kept. It includes Wards and Attached Estates Deposits, Caution money Deposits of Schools, Colleges and Workshops etc.

The total number of accounts opened on 31st March, 1955 was 1074 including 13 new personal Ledger Accounts, and the transactions during the period were as follows:—

Opening balance on 1st April 1954.	Receipts for 1954-55.	Total.	Payments for 1954-55.	Closing balance on 31st March, 1955.
1	2	3	4	5
2,41,45,701	8,34,52,596	10,75,98,297	8,95,02,633	1,80,95,664

No Personal Ledger Account was opened without the sanction of competent authority. The accounts were properly operated upon and there were no debit balances. The certificates of acceptance of the balances have been furnished by the Administrators and the Executive Authorities concerned in 956 case and in 118 cases these are still awaited.

		Rs.
(ix) **Litigation Fund**	**Cr.**	**17,095**

48. It includes the opening balance of Rs. 14,627 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The fund was created out of money deposited by the "Ward Estates" and other local bodies for the purpose of meeting the cost of litigation in appeals to the High Court. The fund is administered by the Legal Remembrancer, East Bengal. The certificates of acceptance of balances on 31st March, 1954 and 31st March, 1955 are awaited in 6 and 8 cases respectively. The ledger and broadsheet figures agree.

		Rs.
(x) **Warder's Benefit Fund**	**Cr.**	**26,006**

49. It includes the opening balance of Rs. 2,661 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The fund is credited with the fines and penalties realised from Jail Warders and is administered by the Inspector General of Prisons. The certificates of acceptance of balances as on 31st March, 1955 have been received in all cases. The ledger balances agree with the broadsheet balances.

		Rs.
(xi) **Public Works Deposits**	**Cr.**	**3,98,89,905**

50. It includes the opening balance of Rs. 11,27,022 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balance represents the deposits made in cash by the contractors and departmental subordinates, deposits for works to be done, sums due to contractors on closed accounts and other miscellaneous deposits.

		Rs.
(xii) **Trust Interest Fund (Charitable Endowments)**	**Cr.**	**28,919**

51. It includes the opening balance of Rs. 13,066 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The certificates of acceptances of balance have not been received in 4 cases due to

non-allocation of Funds between West and East Bengal. The matter is under correspondence with the Government of East Bengal. The ledger figure agrees with that of broadsheet.

	Rs.
(xiii) Deposits on account of cost price of Liquor, Ganja and Bhang.	Cr. 89,242

52. It includes the opening balance of Rs. 54,068 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The cost price of liquor, ganja and bhang deposited by the retail vendors and payments there from to the contractors for supply of these to the Government warehouses and depots in East Bengal are recorded under this head. The certificates of acceptance of balances on 31st March, 1954 and 31st March, 1955 are awaited in 15 cases each. There is a difference of Rs. 190 between Ledger and broadsheet figures which is in course of settlement.

	Rs.
(xiv) Deposits for work done for Pakistan States, Public Bodies or Private Individuals.	Cr. 1,67,23,627

53. It includes the opening balance of Rs. 1,81,580 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

This deposit head is intended to record the transactions in connection with the acquisition of land for public purposes by Municipalities or other public bodies financially independent of Government. The certificates of ac eptance of balances on 31st March, 1954 and 31st March, 1955 are awaited in 14 and in all cases respectivly. There is a difference of Rs. 4,31,440 between the Ledger and broadsheet figures which is in course of settlement.

	Rs.
(xv) Deposit on account of Sale proceeds of Movable Assets of Evacuees.	Cr. 5,59,885

54. It does not include any opening balance on 15th August, 1947.

The receipts represent the sale proceeds of Movable assets of the Evacuees and subsequent payment of compensations thereof. There is a difference of Rs. 3.775 between the figures of the Ledger and broadsheet which is in course of settlement. The certificates of acceptance of balances have been received from the Treasury Officers concerned.

	Rs.
(xvi) Deposits on account of sale proceeds of Stocks of black-listed shops and private hoarders.	Cr. 12,696

55. The head records the deposits of the cost price of seized goods by Government. It includes the opening balance of Rs. 1,067 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There is a difference of Rs. 3,747 (Cr.) between the ledger and the broadsheet figures out of which Rs. 5,783 (Dr.) have been adjusted in the accounts for 1956-57 leaving a balance of Rs. 2,036 (Dr.) which is in course of settlement.

	Rs.
(xvii) Municipal Taxes on Government Residential Buildings.	**Cr. 6,644**

56. This represents Municipal Taxes recovered from Government servants occupying Government residential buildings which are retained under this head pending payment to the Municipality. The adjustment, which could not be carried out during the year, has been carried out in the accounts for 1956-57.

	Rs.
(xviii) Deposits for Emergency Flood Relief Fund ..	**Cr. 31,857**

57. It does not include any prepartition balance on the 15th August, 1947.

The Fund is credited with the contributions at the rate of at least one day's pay of the employees of the Government of East Bengal drawing salary of Rs.300 and above per month and the same is to be utilised for alleviating the distress of the people affected by the flood in 1954.

The expenditure out of this fund is to be adjusted direct against the deposit head and the control over the fund is exercised through the Flood Council set up for the purpose.

There is a difference of Rs.360 in the Ledger balance as compared with the broadsheet balance. Out of the above discrepancy that of Rs.224 has been settled in 1955-56 and the balance of Rs.136 is in course of settlement.

	Rs.
(ii) Other Accounts	**Cr. 4,58,34,193**

58. The details of the above balance are as follows ;—

	Cr. Rs.
(*i*) Subventions from Central Road Fund	7,12,492
(*ii*) Subvention from the Special Fund for the Rehabilitation of Refugees.	41,92,446
(*iii*) Deposit Account of the grant made by the Central Government for Social Uplift Schemes	1,22,11,228
(*iv*) Deposit Account of grant made by the Central Government for Grow More Food Scheme.	9,56,653
(*v*) Deposit Account of grant from the Central Government for the Development of Agriculture.	29,04,405
(*vi*) Deposit Account of grant from the Central Government for construction of Storage Godowns.	24,06,156
(*vii*) Deposit Account of grant from the Central Government for Flood Relief Measures.	2,24,50,813
Total ..	4,58,34,193

	Rs.
(i) Subventions from Central Road Fuud	Cr. 7,12,492

59. It does not include any opening balance on 15th August, 1947.

This head records subventions made from the Central Road Fund to the Government of East Bengal for expenditure on Road Development Schemes approved by the Central Government. The sums so allotted do not lapse to the Central Government at the end of the year.

The subventions made from the Central Road Fund to the Government of East Bengal are credited to the above Deposit head. The expenditure met from this grant which is booked under "50.—Civil Works" is transferred to this head annually by per contra credit to the head "XXXIX—Civil Works". Opening balance on 1st April, 1954 on this account was Rs11,12,504. During the year under review no amount was placed at the disposal of the Provincial Government to meet expenditure under the above head and the Provincial Government incurred an expenditure of Rs.4,00,012. There was a difference of Rs.11,076 between the ledger and broadsheet figures which has since been adjusted in the accounts for 1956-57.

An account of the transations for the year under report is given in table No. VI of Statement No. 4 of this part of the report.

	Rs.
(ii) Subvention from the Special fund for the Rehabilitation of Refugees.	Cr. 41,92,446

60. It does not include any opening balance on 15th August, 1947.

The special fund for the Rehabilitation of refugees was created to be financed from the entire additional Revenue realised and credited to the Central Government under the provisions of the Supplementary Finance Act, 1950.

The subvention made to the Provincial Government out of the above special fund is credited to this deposit head and the actual expenditure incurred from time to time on schemes to be financed from the fund is debited to the appropriate service head in the accounts of the Government of East Bengal. An equivalent amount is transferred from the above deposit head by credit to the corresponding Revenue Head in the Provincial accounts.

Opening balance on 1st April, 1954 on this account was Rs.51,59,849. During the year under review a sum of Rs.1,95,875 was placed at the disposal of the Government of East Bengal to meet expenditure on Schemes approved by the Central Government out of which the Provincial Government incurred an expenditure of Rs.11,63,278 during the year. The ledger and broadsheet figures agree.

An account of the transaction for the year under report is given in table No. VII of Statement No. 4 of this part of the report.

Rs.

(iii) Deposit account of the grant made by the Central Government for Social Uplift Schemes. **Cr. 1,22,11,228**

61. It does not include any opening balance on 15th August 1947. The head records the amounts received from the Central Government, in the form of non-lapsing grant, to meet expenditure on the Social Uplift Schemes of the Provincial Government as approved by the Government of Pakistan.

The expenditure met from the grant is debited to the relevant expenditure head in the Revenue or Capital Section in the accounts of the Provincial Government by transferring an amount equivalent to the expenditure incurred from time to time from the Deposit Account to a corresponding receipt head when the expenditure is charged (a) to a Revenue head or (b) to a Capital head within the Revenue account, or by transfer to a capital Major head by a distinct "*Deduct*" entry in case the expenditure is charged to a Capital head outside the Revenue Account.

Opening balance on 1st April, 1954 on this account was Rs.60,54,346 (Cr.). During the year under review a total sum of Rs.1,50,00,000 was placed at the disposal of the Government of East Bengal to meet the expenditure on approved Social Uplift Schemes, out of which an expenditure of Rs.88,43,118 was incurred by the Government during the year under review.

The broadsheet and the ledger figures agree.

An account of the transaction for the year under report is given in table No. VIII of Statement No. 4 of this part of the report.

Rs.

(iv) Deposit Account of grant made by the Central Government for Grow More Food Schemes. **Cr. 9.56,653**

62. It does not include any opening balance on 15th August, 1947. This head records grants made by the Central Government for Grow More Food Schemes in East Bengal. The grant made to the Provincial Government is credited to this head. The expenditure incurred on approved Schemes is charged to the respective Major head "40.—Agriculture" or "68.—Constructions etc.," as the case may be, in the accounts of the Provincial Government and an amount equivalent to the expenditure is transferred to the corresponding receipt head "XXIX—Agriculture" or shown as Reduction of Expenditure under the Capital head "68.—Construction etc.," as the case may be by per-contra debit against the deposit head.

During the year under reveiw neither any amount was placed at the disposal of the Government of East Bengal to meet the expenditure on the above Scheme nor any expenditure was incurred by the Provincial Government of East Bengal. The Ledger and broadsheet figures agree. An account of the transactions for the year under report is also given in table No. XI of Statement No. 4 of this part of the report.

	Rs.
(v) Deposit Account of grants from the Central Government for the Development of Agriculture.	Cr. 29,04,405

63. It does not include any opening balance on 15th August, 1947. This head records grants made by the Central Government for the development of Agriculture in East Bengal. The grants made to the Provincial Government are credited to this head. The expenditure incurred by the Provincial Government is charged to the Scheme concerned under "71.—Capital Outlay, etc.," and an amount equivalent to the expenditure is shown as reduction of charges under the head "Deduct.—Charges recoverable from the Central Government" under the respective Schemes by debit to the above deposit head. No amount was charged to the grant during the year under report.

An Accocunt of the transactions for the year under report is given in table No. IX of Statement No. 4 of this part of the report.

	Rs.
(vi) Deposit Account of grant from the Central Government for construction of Storage Godowns.	Cr. 24,06,156

64. The head records the amounts received from the Central Government in the form of non-lapsing grant to meet expenditure on construction of storage godowns for foodgrains, etc. in East Bengal.

The expenditure met from the gant is debited to the Capital major head viz— "85A.—Capital Outlay etc." of the accounts of the Provincial Government and an amount equivalent to the 50 per cent. of the actual expenditure incurred from time to time is shown as reduction of expenditure under the head "*Deduct—* Transfer from the Deposit Account of grant for construction of Storage Godowns" subordinate to the same major head. The ledger and broadsheet figures agree.

An account of the transactions for the year under report is given in table No. XII of the Statement No. 4 of this part of the report.

	Rs.
(vii) Deposit Account of grant from the Central Government for Flood Relief Measure.	Cr. 2,24,50,813

65. It does not include any opening balance on 15th August, 1947. The head records the amounts received from the Central Government in the form of non-lapsing grants to meet expenditure on Flool Relief Measures.

The expenditure met from the grant is debited to the relevant expenditure head in the Revenue section of the accounts of the Provincial Governments by transferring an amount equivalent to the actual expenditure incurred from time to time from the deposit account to the corresponding receipt head when the expenditure is charged to a Revenue head. The ledger and broad sheet figures agree.

Acceptances of balances as on 31st March 1955 is awaited. An account of the transactions for the year under report is given in table No. XIII of the Statement No. 4 of this part of the report.

	Rs.
(II) Advances not bearing Interest	Dr. **76,17,351**

66. The classes of transactions included under this group are the following:—

	Dr. Rs.
(1) Advances Repayable	51,92,044
(2) Permanent Advances	2,25,822
(3) Accounts with the State Bank	3,17,447
(4) Accounts with the Government of Burma	318
(5) Accounts with the Government of India	18,81,720
Total ..	76,17,351

The balances are reviewed in details in the following paragraphs:—

	Rs.
(1) **Advances Repayable**	**Dr. 51,92,044**

67. This consists of Civil Departmental advances which include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources, and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger balance the latter are recorded in details and recoveries watched through the "Objection Books", but only pass as a single account upon the ledger. In the latter case the Ledger balance is agreed with the aggregate of the details in the "Objection Books" and in the former similar reconciliation is made in those cases in which different classes of transactions are included in the same account.

68. The balance is sub-divided under the following heads:—

	Dr. Rs.
(*i*) Civil Advances—	
(*a*) Objection Book Advances	10,01,250
(*b*) Public Works Advances—Takavi Works Advances ..	40,19,147
(*ii*) Special Advances	1,68,941
(*iii*) Forest Advances	2,706
Total ..	51,92,044

	Rs.
(*i*) (*a*) **Objection Book Advances** ..	**Dr. 10,01,250**

69. It includes the opening balance of Rs.11,66,600 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. There was a discrepancy of Rs.23,143 between the ledger and broadsheet figures. Out of the above difference, Rs. 4,887, Rs.8,617 and Rs.8,236 have been settled in 1955-56, 1956-57 and 1958-59 respectively and the balance of Rs.1,403 is in course of settlement.

	Rs.
(i) (*b*) **Public Works Advances—Takavi Works Advances** ..	Dr. **40,19,147**

70. It includes the opening balance of Rs. 68,168(Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The balance is adjusted by transfer of an equal amount to the section "R-Loans and Advances by the Provincial Governments—Advances under special Laws" as soon as the work is finished and the parties from whom the recoveries have to be made are determined by the Collectors. The difference of Rs.47,274 between the ledger and broadsheet figures is in course of settlement.

	Rs.
(ii) **Special Advances**	**Dr. 1,68,941**

71. This head records advances to Government officers and others under special orders of the Provincial Government.

The details are:—

	Dr. Rs.
(*a*) Advances to destitutes	1,66,630
(*b*) Other Advances	2,000
(*c*) Advances to the Feroz Khan Noon School Society ..	311
Total ..	1,68,941

The above amount includes the opening debit balance of Rs. 8,72,283(Dr.) under (*a*) on 15th August, 1947, which has been adopted provisionally and is subject to modification. During the year under review no amount was reported to have been written off as irrecoverable. The broadsheet figures agree with the ledger. The certificates of acceptance of balances as on 31st March, 1954 and on 31st March, 1955 are awaited in 16 cases.

The advance of Rs. 2,000 shown against item (*b*) was sanctioned by the Government of East Bengal for meeting expenditure on the maintenance of G. M. Roy Charitable Dispensary at Sherajdikhan in the district of Dacca. The interest, when realised, on the Securities of the G. M. Roy Trust Fund now lying with the Accountant General, West Bengal will be utilised towards the repayment of the Advance.

The balance of Rs.311 shown against item (*c*) represents the balance of the total advance of Rs. 2,000 sanctioned to the Feroz Khan Noon School Society for meeting expenditure in connection with the recruitment of teachers from overseas. The advance was repayable in one lump within 3 months from the date (5th August, 1953) of issue of the Government Order. A sum of Rs. 1,689 has been recovered leaving a balance of Rs. 311. Its recovery is under correspondence with Government.

	Rs.
(iii) **Forest Advances**	**Dr. 2,706**

72. It includes the opening balance of Rs. 5,078 (Dr) on 15th August 1947, which has been adopted provisionally and is subject to modification.

The outstanding balance under this head represents cash advances made to subordinate Forest Officers who are not authorised to draw cheques against the drawing account of the Divisional Forest Officers to enable them to make the disbursements entrusted to their charge. The ledger and the broadsheet figures agree.

	Rs.
(2) Permanent Advances	**Dr. 2,25,822**

73. It includes the opening balance of Rs. 1,03,006 (Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

Advances granted to Government Officers, who have to make payments before they can place themselves in funds by drawing bills, are recorded under this head. They are of the nature of permanent imprests allowed to officers, and are, therefore, termed Permanent Advances. Proper acknowledgements admitting the correctness of the balances outstanding on 31st March, 1955 are awaited in 5 cases from officers holding permanent advances. There was a discrepancy of Rs. 17,485 between the ledger and the broadsheet figures. Out of the difference, the sum of Rs.330, Rs.240, Rs.4,648 and Rs.1,787 have been settled in 1955-56, 1956-57, 1957-58 and 1958-59 repectively and the balance is in course of settlement.

	Rs.
(3) Accounts with the State Bank	**Dr. 3,17,447**

74. It does not include any opening balance on 15th August, 1947. The receipts and payments on account of the State Bank appearing in the Government account are in the first instance credited or debited to this head pending clearance with the Bank.

The balance under this head represents the amount expended by the Government of East Bengal on behalf of the State Bank of Pakistan in connection with remittance of treasure etc. and remaining outstanding at the close of the year 1954-55. Out of the balance of Rs. 3,17,447, Rs.1,208, Rs.1,294 and Rs.1,024 have been realised during the years 1955-56, 1956-57 and 1957-58 respectively. Besides, the Reserve Bank of India has since furnished its acceptance through the State Bank to a total debit of Rs. 12,526. This leaves a balance of Rs. 3,01,395 the clearance of which is under action.

	Rs.
(4) Accounts with the Government of Burma	**Dr. 318**

75. It does not include any opening balance on 15th August, 1947. This head records transactions between the Government of Burma and the Government of East Bengal requiring settlement through the State Bank. The balance represents the outstanding amount for which settlement ould not be carried out in the Bank accounts for 1954-55 and which has since been cleared in 1955-56.

	Rs.
(5) Accounts with the Government of India	**Dr. 18,81,720**

76. It does not include any opening balance on 15th August, 1947. The head records transactions between the Government of India and the Government of East Bengal. The balance of Rs. 27,61,937 (Dr.) pertaining to the period from 15th August, 1947 to 30th June, 1948 represents unadjusted items for which monetary settlement could not be effected through the Reserve Bank of India before 30th June, 1948. The balance for the subsequent period, *viz*. Rs. 8,80,202 (Cr.) represents amounts due to the Governments in India for which monetary settlement is to be effected as soon as the exchange dead-lock is removed. There is a difference of Rs. 15 between the ledger and broadsheet figures which is under settlement.

	Rs.
III—Suspense	**Dr. 4,80,25,734**

77. The details of the balance under suspense are as follows:—

	Dr.	Cr.
	Rs.	Rs.
(i) Suspense Accounts	6,03,58,504	..
(ii) Cheques and Bills	..	1,23,94,076
(iii) Deparmental and Similar Accounts ..	61,306	..
Total ..	4,80,25,734 (Net).	

	Rs.
(i) Suspense Accounts	**Dr. 6,03,58,504**

78. The balance is composed of:—

	Dr.	Cr.
	Rs.	Rs.
(1) Suspense Account	5,45,52,464	..
(2) Central Accounts office-State Bank Suspense	58,06,144	..
(3) Departmental Adjusting Accounts ..	..	104

	Rs.
(1) Suspense Account	**Dr. 5,45,52,464**

79. The details of the balance are as follows:—

	Dr.
	Rs.
(a) Objection Book Suspense	5,41,34,761
(b) Unclassified Items	4,17,703
Total ..	5,45,52,464

	Rs.
(a) Objection Book Suspense	**Dr. 5,41,34,761**

80. It does not include any opening balance on 15th August, 1947. The debit balance includes Rs. 5,94,65,455 (Dr.) and Rs. 5,10,181 (Dr.) relating to the heads "Liabilities of Undivided Bengal" and "Liabilities of Undivided Assam" respectively. The remaining balance of Rs. 58,40,875 (Net credit) is made up of Rs.11,70,538 (Dr.) and Rs.70,11,413 (Cr.). Out of the debit balance of Rs.11,70,538 items aggregating Rs. 14, Rs.14,401 and Rs.251 have been cleared in 1955-56, 1956-57 and 1957-58 respectively leaving a balance of Rs. 11,55,872 which could not be adjusted for want of vouchers and other necessary particulars and is in course of settlement.

Out of the credit balance of Rs. 70,11,413 items aggregating Rs. 1,66,583 and Rs. (—) 24 have been cleared in 1955-56 and 1956-57 respectively leaving a balance of Rs. 68,44,854 which consists of Rs. 35,24,678 on account of cess for common

touzies falling in East Bengal and West Bengal. Rs.33,06,271 representing excess recovery from the undivided Government of India on account of compensation for land requisitioned for military purposes and Rs. 13,905 which could not be adjusted for want of full particulars. There was a difference of Rs.6,434 between the ledger and broadsheet figures of which Rs. 5,847 has since been settled in 1955-56 and the balance of Rs. 587 is in course of settlement.

	Rs.
(b) Unclassified Items	**Dr. 4,17,703**

81. It does not include any opening balance on 15th August, 1947. The balance under this head represents amount passed on by other Accounts Officers through the Inter-Provincial Suspense Accounts for which full particulars or vouchers are awaited. Out of the outstanding balance the amounts of Rs. 3,97,113 (Dr.) and Rs. 5,99,119 (Cr.) have been cleared in 1955-56 and 1956-57 respectively. Action is being taken for the clearance of the balance of Rs. 6,19,709(Dr.) The ledger and broadsheet figures agree.

	Rs.
(2) Central Accounts Office—State Bank Suspense ..	**Dr. 58,06,144**

82. It does not include any opening balance on 15th August, 1947. The debit balance represents the difference between the net figures of the advices of the Bank and the accounts sent by the Accounts Officers. The ledger figures agree with the broadsheet figures.

Out of the outstanding balance of Rs.58,06,144 (Dr.), Rs.2,35,962 (Cr.) and Rs.41,97,933 (Dr.) have been cleared in 1955-56 and 1956-57 respectively leaving a balance of Rs.18,44,173 (Dr.) which is under clearance.

	Rs.
(3) Departmental Adjusting Accounts	**Cr. 104**

83. It does not include any opening balance on the 15th August, 1947. The balance has since been adjusted in 1958-59.

	Rs.
(ii) Cheques and Bills—Pre-audit Cheques	**Cr. 1,23,94,076**

84. It does not include any opening balance on 15th August, 1947. The balance represents the value of cheques issued but remaining unpaid on 31st March, 1955. Out of the above amount, cheques for Rs.1,22,67,904, Rs.37,050 and Rs.62,674 have been paid during the years 1955-56, 1956-57 and 1957-58 respectively leaving a balance of Rs.26,448. The discrepancy of Rs. 70 between the broadsheet and the ledger figures has been adjusted in the accounts for 1955-56.

	Rs.
(iii) Departmental and Similar Accounts	**Dr. 61,306**

85. It includes the opening balance of Rs.31,973 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

These are cash balances in the hands of the several disbursing officers of the Departments as shown below. They do not form part of the general cash balance of the Government. Out of the difference of Rs.12,412 between

the ledger and broadsheet figures under Public Works that of Rs.11,077 has been settled in the accounts for 1956-57 and the rest is in course of settlement.

	Dr.	Cr.
	Rs.	Rs.
Forest	..	16,265
Public Works	77,571	..
Total		61,306 (Net).

Note:—The credit balance of Rs.16,265 under Forest, is due to wrong adjustment of a sum of Rs.19,287(Cr.) which has been rectified in the accounts for 1958-59.

Rs.

SECTION R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS Dr. 6,27,65,335

86. The Provincial Loan Account was constituted on the 1st April, 1921 to record the transactions in connection with loans and Advances granted by Provincial Government to local bodies, cultivators ,etc. The classification of the balances under this head is given in the statement below:—

	Dr.
	Rs.
(1) Loans to Municipalities, Port Funds, etc.—	
(a) Loans to Municipalities	17,24,218
(b) Loans to District and other Local Fund Committees ..	12,82,306
(c) Loans to land holders and other Notabilities	8,04,562
(d) Advances to Cultivators	1,36,75,178
(e) Advances under Special Laws	43,20,386
(f) Miscellaneous Loans and Advances	3,90,32,446
Total ..	6,08,39,096

	Rs.
(2) Loans to Government Servants—	
(a) House Building Advances	Dr. 18,22,283
(b) Advances for Purchase of Motor conveyances ..	95,118
(c) Advances for purchase of other conveyances	8,845
(d) Other Advances	Cr. 7
Total (Net)	19,26,239

Rs,

(1) Loans to Municipalities, Port Funds, etc. .. .. Dr. 6,08,39,096

Rs.

(a) Loans to Municipalities .. .. .. Dr. 17,24,218

87. It includes the opening balance of Rs.8,00,086 (Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The recoveries falling due during the year 1954-55 were made except in 24 cases detailed in the statement in Appendix 'B' (In respect of item No. 15 the recovery was effected in 1955-56). As the parties concerned did not

make any payment, no penal interest could be realised on account of non-payment of any of the outstanding instalments. The cases of default have been reported to the Provincial Government but no effective steps have since been taken by them in the matter.

There is no case of write off during the year under report.

The acknowledgements of the correctness of the balances outstanding on 31st March, 1955 have been received in all cases except Dacca Municipality. The discrepancy of Rs.3,245 between the ledger and broadsheet figures has since been settled in the Accounts for the year 1956-57.

	Rs.
(b) **Loans to District and other Local Fund Committees**	**Dr. 12,82,306**

88. It includes the opening balance of Rs.3,47,585 (Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The recoveries falling due during the year 1954-55 were made except in 8 cases detailed in the statement in Appendix 'B'. As the parties concerned did not make any payment no penal interest could be realised on account of the outstanding instalments. The terms and conditions of repayment of the loan at item No. 1 have not been communicated to audit as yet inspite of repeated reminders to the Government. There is no case of write off during the year under report.

The acknowledgements of the correctness of the balances as on 31st March, 1955 have been received in all cases. The ledger and the boardsheet figures agree.

	Rs.
(c) **Loans to Land holders and other Notabilities**	**Dr. 8,04,562**

	Dr.
89. The balance is made up of:—	Rs.
(i) Loans to the Nawab of Dacca	5,04,562
(ii) Loans to the Maharaja of Susung..	3,00,000
Total ..	8,04,562

	Rs.
(i) **Loans to the Nawab of Dacca**	**Dr. 5,04,562**

90. It includes the opening balance of Rs.5,40,412 (Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

	Rs.
(ii) **Loans to the Maharaja of Susung**	**Dr. 3,00,000**

91. It represents the opening balance of Rs.3,00,000 (Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

No repayments of principals in respect of the loans at (i) and (*ii*) have been made so far. The Estates of the above mentioned parties have been taken over by the Government under the State Acquisition Act, 1951. The terms and conditions of repayment are still awaited from the Government. The acceptance of balances as on 31st March, 1955 have been received in both the cases. The ledger and broad sheet balances also agree.

	Rs.
(d) Advances to Cultivators	**Dr. 1,36,75,178**

92. The balance is sub-divided into the following heads:—

	Dr. Rs.
(*i*) Loans under Land Improvement Act XIX of 1883 ..	21,48,259
(ii) Agriculturists Loan Act XII of 1884	1,07,05,583
(*iii*) Co-operative Credit Societies Act 1904	11,92,603
(*iv*) Loans to small Jute Growers	Cr. 3,71,267
Total (Net) ..	1,36,75,178

The above figures include the opening debit balances of Rs.78,996, Rs.1,34,91,243, Rs.3,063 and Rs.3,71,147 under the heads (i), (ii), (iii) and (iv) respectively on 15th August, 1947 which have been adopted provisionally and are subject to modification.

The detailed accounts of loans at item Nos. (i), (*ii*) and (*iv*) are kept by the District Revenue Authorities and those of loan at item No. (iii) by the Registrar Co-operative Societies, East Bengal. They are responsible for watching the recoveries of principal and interest. The ledger and broadsheet figures in respect of item Nos. (i), (ii) and (iii) argee. The credit balance under item No. (iv) is due to wrong adjustments and is under investigation. Complete reports regarding the over due instalments of principal and interest in respect of the loans are still awaited from the authorities concerned. The certificates of acceptance of balances as on 31st March, 1954 and 31st March, 1955 are awaited in all the 16 cases in each head. The matter is under correspondence. There is no case of write off during the year.

	Rs.
(e) Advances under Special Laws	**Dr. 43,20,386**

93. The balance is sub-divided into the following heads:—

	Dr. Rs.
(i) Zamindary Embankment Advances under Act II (B.C.) of 1882.	2,13,386
(*ii*) Drainage Advances under Act VI (B.C.) of 1880 ..	41,07,000
Total ..	43,20,386

It includes the opening balance of Rs.1,00,336 (Dr.) under head (i) above on 15th August, 1947 which has been adopted provisionally and is subject to modification. The above loans have been granted in connection with the drainage and embankment works in the province.

The Revenue authorities are responsible for watching the recoveries of principal and interest. Complete reports regarding the overdue instalments of principal and interest of the loans are awaited. The ledger and broadsheet figures agree. The certificates of acceptance of balance as on 31st March, 1954 and on 31st March, 1955 are awaited. The matter is under correspondence.

		Rs.
(f) Miscellaneous Loans and Advances ..	Dr.	**3,90,32,446**

94. The details of balances are as follows :—

	Dr. Rs.
(*i*) Loans to Fishermen	39,485
(*ii*) Cattle purchase Loans	47,27,412
(*iii*) Advances to collectors for removal of waterhyacinth ..	5,71,428
(*iv*) Loans to Weavers and Artisans	1,016
(*v*) Rehabilitation Scheme—Loans to Artisans	3,46,034
(*vi*) Loans to non-agriculturists	19,494
(*vii*) Advances to Provincial Co-operative Bank and Multi-purpose Societies	24,91,190
(*viii*) Loans to Mohajireen	1,39,59,038
(*ix*) Loans to East Bengal Co-operative Industrial Federation, Ltd.	25,000
(*x*) Loans to returning Hindu Migrants	3,88,550
(*xi*) Loans to Bengal Co-operative and Land Mortgage Bank ..	4,58,662
(*xii*) Loans for execution of Grow More Food Scheme ..	37,31,365
(*xiii*) Loans to the Agricultural Institute, Rajshahi	32,100
(*xiv*) Advances to Evacuee Property Management Committee ..	4,000
(*xv*) Advances to Central Co-operative Bank and Multipurpose Societies	17,71,262
(*xvi*) Loans for re-settlement of Burma Evacuees	1,59,619
(*xvii*) Registrar, Co-operative Societies	95,92,657
(*xviii*) Loans and Advances in connection with Khulna Embankment	Cr. 3,38,316
	Dr. Rs.
(*xix*) Loans to colonists for reclamation and colonisation of waste lands	3,67,410
(*xx*) Loans under state Aid Industries Act	44,000
(*xxi*) House Building Advances to destitutes ..	6,41,040
Total ..	3,90,32,446

95. The above figures include the opening debit balances of Rs.33,933, Rs.75,74,696, Rs.2,27,537, Rs.591, Rs.7,10,037 and Rs.32,682 under the heads mentioned at (*i*), (*ii*), (*iii*), (*iv*), (*v*) and (*vi*) respectively on 15th August, 1947 which have been adopted provisionally and are subject to modification. The heads mentioned against items (*vii*) to (*xxi*) do not include any opening balance on 15th August, 1947. The above loans have been granted to individuals and in some cases to organised bodies under various schemes intended for the benefit of the Public or for the relief of distress. Fulfilment of the conditions of these loans as well as recoveries thereof are watched by different officers subordinate to the Government of East Bengal. Complete reports regarding

the overdue instalments of principal and interest of the loans are awaited in 1 case each under the head (*i*) to (*xii*) and (*xv*) to (*xxi*) above from the authorities concerned. The terms and conditions of repayment of the loan at item (*xiii*) have not yet been settled by the authorities concerned.

The certificates of acceptance of balances as on 31st March, 1955 are awaited in all cases under each of the heads (*i*) to (*xii*) and (*xv*) to (*xxi*). The ledger and broadsheet figures agree except in the case of item No (xviii). The credit balance under that item is due to wrong adjustments and is under investigation.

	Rs.
(2) **Loans to Government Servants**	Dr. 19,26,239
(a) **House building Advances**	**Dr. 18,22,283**

96. It includes the opening balance of Rs.5,330 (Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The ledger and broadsheet figures agree. The certificates of acceptance of balances have not been received in 44 cases for 1953-54 and 64 cases out of 631 cases for the year 1954-55. Recoveries were made regularly.

	Rs.
(b) Advances for purchase of Motor Conveyances	**Dr. 95,118**

97. It includes the opening balance of Rs.10,275 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There is a difference of Rs.5,424 (Dr.) between the ledger and broadsheet figures and the same has since been settled in 1955-56. The certificates of acceptance of balances have been received in all the 78 cases. Recoveries were made regularly.

	Rs.
(c) Advances for purchase of Other Conveyances	**Dr. 8,845**

98. It includes the opening balance of Rs.3,135 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There is a difference of Rs.614 (Dr.) between the ledger and broadsheet figures and the same has since been settled in 1955-56. Certificates of acceptance of balances have not been received in 40 cases out of 426. The instalments of repayment of advances due in the year were regularly recovered.

	Rs.
(d) Other Advances	**Cr. 7**

99. It includes the opening balance of Rs.341 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The credit balance of Rs. 7 was due to misclassification and has been rectified in the accounts for 1955-56.

SECTION S—REMITTANCES.

	Rs.
I—Remittances within Pakistan ..	**Dr. 4,63,26,483**

100. This head consists of—	Dr. Rs.	Cr. Rs.
(*i*) Cash Remittances and adjustments between officers rendering accounts to the same Accountant General or Comptroller ..	4,43,30,610	..
(*ii*) State Bank of Pakistan Remittances ..	23,35,617	..
(*iii*) Adjusting Account between Central and Provincial Governments	..	4,10,199
(*iv*) Inter-Provincial Suspense accounts ..	70,455	..
Total ..	4,67,36,682	4,10,199

	Rs.
(i) Cash Remittances between Treasuries	**Dr. 4,43,30,610**

101. It does not include any opening balance on 15th August, 1947. The following are the details :—

	Dr. Rs.	Cr. Rs.
(*a*) Cash Remittances	..	2
(*b*) Forest Remittances	..	1,04,325
(*c*) Public Works Remittances	4,46,08,049	..
(*d*) Miscellaneous Remittances	..	1,73,112
Total	4,46,08,049	2,77,439

102. This head comprises two different kinds of transactions, one being remittance in actual cash between Treasuries and Departments rendering accounts to the same Accounts office. Each separate remittance of this kind is watched through a Remittance Register. The transactions of the other class are purely book adjustments made within the accounts of the same Accounts office and are watched through separate Registers maintained for the purpose.

The balance of Rs.2 under (*a*) above is being looked into.

The ledger and broad sheet figures under (*b*) agree.

The broad sheet under (*c*) is under reconstruction.

Out of the balance under (*d*) above a sum of Rs. 24,824 has since been adjusted in the accounts for 1955-56 and the remaining balance is under correspondence with Treasury Officers concerned.

	Rs.
(ii) State Bank of Pakistan Remittance	**Dr. 23,35,617**

103. It does not include any opening balance on 15th August, 1947. At places where the State Bank has no office of its own or is not represented by its agencies, the issue and payment of telegraphic transfers and drafts on State Bank accounts are undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and

encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "State Bank Deposits". The outstanding balance is in respect of certain drawings and encashments which could not be cleared through the State Bank of Pakistan in the accounts for 1954-55, due either to non-receipt of daily advices from certain treasuries or to non-appearance of credits and debits in the treasury accounts in support of certain daily advices of drawings and encashments received and cleared through the Bank. Out of the balance of Rs.23,35,617 two sums of Rs.11,96,263 (Dr.) and Rs.1,31,668 (Dr.) have been cleared in 1955-56 and 1957-58 respectively. Action is being taken to clear the balance of Rs.10,07,686.

	Rs.
(iii) Adjusting account between Central and Provincial Governments.	**Cr. 4,10,199**
	Rs.
(iv) Inter-Provincial suspense accounts	**Dr. 70,455**

104. The above heads do not include any opening balance on 15th August, 1947. Item (*iii*) records transactions between the Central Government and East Bengal and item (*iv*) between the Government of East Bengal and other Provincial Governments requiring settlement through the State Bank. The balance represents the outstanding amounts for which settlement could not be carried out in the State Bank's Accounts for the year 1954-55.

Out of the balance under item (*iii*) the sums of Rs.32,08,052 (Cr.) and Rs.27,83,545 (Dr.) have been cleared in the accounts for 1955-56 and 1956-57 respectively leaving an outstanding balance of Rs.14,308 (Dr.) and the entire balance under item (iv) has been cleared by two sums of Rs.67,655 (Dr.) and Rs.2,800 (Dr.) in the years 1955-56 and 1956-57 respectively.

	Rs.
SECTION V—CASH BALANCE	Dr. 3,27,57,562

105. It includes the cash balance of Rs.38,71,301 on 15th August, 1947. The following are the details of the closing cash balance :—

	Rs.
(*i*) Cash in Treasuries	33,29,355
(*ii*) Deposits with the State Bank	2,61,41,120
(*iii*) Remittance in Transit	32,87,087
Total ..	3,27,57,562

The Treasury balances have all been agreed with those in the Consolidated Cash Balance Report for March, 1955 which have been verified by the Currency Officer, subject to a difference of Rs.32,246 relating to Sylhet Treasury which has since been reconciled and necessary corrections carried out in the accounts for 1957-58. The balance in the deposit with the State Bank agrees with that shown in the statement of balance received from the Central Accounts Office of the State Bank of Pakistan, Karachi. The balance of Rs.32,87,037 under (*iii*) which has been cleared in the year 1955-56 represents the amount of transfers from/to Treasury to/from Currency Chest in respect of which the opposite transfers could not be effected by the Bank before the close of the year.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	Actuals for 1954-55.	Heads of Disbursements.	Actuals for 1954-55.
1	2	3	4
	Rs.		Rs.
N.—Public Debt incurred—		**N.—Public Debt discharged—**	
Floating Debt	9,36,30,074	Floating Debt	8,66,37,112
Loans from the Central Government	7,65,13,800	Loans from the Central Government ..	1,65,24,307
Total ..	17,01,43,874	Total ..	10,31,61,419
O.—Unfunded Debt incurred—		**O.—Unfunded Debt discharged—**	
State Provident Fund	64,85,843	State Provident Funds	36,09,204
Total ..	64,85,843	Total ..	36,09,204
P—Deposits and Advances—		**P—Deposits and Advances—**	
Appropriation for Reduction or Avoidance of Debt ..	1,74,07,000	Deposits not bearing Interest—	
Depreciation Reserve Fund—Electricity	2,36,000	Deposits of Local funds	2,98,14,443
Depreciation Reserve Fund—Government Presses ..	5,00,000	Civil Deposits	12,61,81,977
Deposits not bearing Interest—			
Deposits of Local Funds	2,77,05,365		
Civil Deposits	12,03,32,114	Other Accounts—	
Other Accounts—		Subvention from the Central Road Fund ..	4,00,012
Subvention from the special Fund for the Rehabilitation of Refugees.	1,95,875	Subvention from the special Fund for the Rehabilitation of Refugees.	11,63,278

Heads of Receipts.	Actuals for 1954-55.	Heads of Disbursements.	Actuals for 1954-55.
1	2	3	4
	Rs.		Rs.
Deposit Account of grants for Village Aid Programme	..	Deposit Account of grants made by the Central Government for Social Uplift Schemes.	88,43,118
Deposit Account of grants made by the Central Government for Social Uplift Schemes ..	1,50,00,000	Deposit Account of grants from the Central Government for Flood Relief Measures.	78,36,987
Deposit Account of grants from the Central Government for Flood Relief Measures.	3,02,87,800	Deposit Account of grant for Village Aid-Programme	6,43,564
Deposit Account of grants from the Central Government for construction of Storage Godowns ..	25,00,000	Deposit Account of grant from the Central Government for construction of Storage Godowns.	93,844
Advances not bearing Interest—		Advances not bearing Interest—	
Advances Repayable	43,21,858	Advances Repayable	48,77,434
Permanent Advances	8,439	Permanent Advances	6,353
Accounts with the State Bank	19,326	Accounts with the State Bank	27,016
Accounts with the Government of Burma ..	30,359	Accounts with the Government of Burma ..	356
Accounts with the Government of India	5,726	Accounts with the Government of India ..	26,626
Suspense—		Suspense—	
Suspense Accounts	96,97,403	Suspense Accounts	1,15,03,016
Cheques and Bills	10,93,28,047	Cheques and Bills	10,37,24,940
Departmental and Similar Accounts	9,92,196	Departmental and Similar Accounts ..	10,14,355
Total ..	33,85,67,508	Total ..	29,61,57,319

Receipts	Rs.	Disbursements	Rs.
R.—Loans and Advances by Provincial Governments—		**R.—Loans and Advances by Provincial Governments—**	
Loans to Municipalities, Port Funds, etc.	1,73,87,832	Loans to Municipalities, Port Funds, etc. ..	2,00,40,836
Loans to Government servant	4,42,690	Loans to Government servants	3,38,422
Total ..	1,78,30,522	Total ..	2,03,79,258
S.—Remittances—		**S—Remittances—**	
Cash Remittances and adjustments between officers rendering accounts to the same Accountant General or Comptroller.	36,33,06,404	Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	35,71,45,073
State Bank of Pakistan Remittances	22,13,43,486	State Bank of Pakistan Remittances ..	22,03,32,466
Adjusting Account between Central and Provincial Governments.	1,52,81,442	Adjusting Account between Central and Provincial Governments	2,15,44,104
Inter Provincial Suspense Account	57,916	Inter Provincial Suspense Account ..	71,183
Total ..	59,99,89,248	Total ..	59,90,92,826
Total Receipts under Debt, Deposits and Remittance Heads.	1,13,30,16,995	Total Disbursements under Debt, Deposit and Remittance Heads.	1,02,24,00,026
Total Revenue as per Account No. 2 of Part A.	24,42,40,552	Total expenditure as per Account No. 2 of Part A.	32,00,60,731
Total Receipts ..	1,37,72,57,547	Total Disbursements ..	1,34,24,60,757
V—(Opening) CASH BALANCE—		**V—(Closing) CASH BALANCE.—**	
Cash in Treasuries	30,14,239	Cash in Treasuries	33,29,355
Deposits with the State Bank	—58,67,062	Deposits with the State Bank	2,61,41,120
Remittances in Transit	8,13,595	Remittances in Transit	32,87,087
Total ..	—20,39,228	Total ..	3,27,57,562
GRAND TOTAL ..	1,37,52,18,319	GRAND TOTAL	1,37,52,18,319

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1954-55 AND OTHER PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	Opening balance on 15-8-47 (a).	Balance on 31st March 1954 (Post-partition.)	Balance on 31st March 1955 (Post-partition.)	Increase + Decrease (—) in the year ended on 31st March, 1955.	To end of 31st March, 1955—(inclusive of prepartition).
1	2	3	4	5	6
Capital and other Expenditure—	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Capital Expenditure—					
Commercial Departments—					
Industrial Development Programme		1,19,46,810	96,65,542	—22,81,268	96,65,542
Total Commercial Departments	..	1,19,46,810	96,65,542	—22,81,268	96,65,542
Other Departments—					
Other Accounts	..	33,17,45,216	36,93,02,699	+3,75,57,483	36,93,02,699
Total Capital Expenditure	..	34,36,92,026	37,89,68,241	+3,52,76,215	37,89,68,241(b)
2.—Loans and Advances—					
Loans to Municipalities, Port Funds, etc.	2,46,12,344Dr.	3,35,73,748	3,62,26,752	+26,53,004	6,08,39,096Dr.
Loans to Government servants	19,081Dr.	20,11,426	19,07,158	—1,04,268	19,26,239Dr.
Total Loans and Advances	2,46,31,425	3,55,85,174	3,81,33,910	+25,48,736	6,27,65,335
Total Capital and other Expenditure	2,46,31,425	37,92,77,200	41,71,02,151	+3,78,24,951	44,17,33,576Dr.
3.—*Deduct*—Contributions from Revenue for Capital Expenditure.	..	..	..	..	..

Net Capital and other expenditure (outside the Revenue Account).	2,46,31,425Dr.	37,92,77,200	41,71,02,151	+3,78,24,951	44,17,33,576Dr.
Principal sources of Funds—					
1.—Debt—					
Permanent Debt	..	3,34,14,700	3,34,14,700	..	3,34,14,700Cr.
Floating Debt	2,00,00,000Cr.	7,48,73,404	8,18,66,366	+69,92,962	10,18,66,366Cr.
Loans from the Central Government	3,34,57,730Cr.	37,36,60,031	43,36,49,524	+5,99,89,493	46,71,07,254Cr.
Unfunded Debt	2,04,10,871Cr.	59,67,449	88,44,088	+28,76,639	2,92,54,959Cr.
Total Outstanding Debt	7,38,68,601Cr.	48,79,15,584	55,77,74,678	+6,98,59,094	63,16,43,279Cr.
2.—Sinking and other Reserve Funds	..	..	1,81,43,000	+1,81,43,000	1,81,43,000Cr.
3.—Net Balance under Deposits, Advances etc., other than those shown separately	3,09,76,256Cr.	3,99,34,162	6,42,01,351	+2,42,67,189	9,51,77,607Cr.
4.—Remittances	..	—4,72,22,905	—4,63,26,483	+8,96,422	4,63,26,483Dr.
Total Debt and other Obligations	10,48,44,857Cr.	48,06,26,841	59,37,92,546	+11,31,65,705	69,86,37,403Cr.
5.—*Deduct*—Cash Balance	38,71,301	—59,10,529	2,88,86,261	+3,47,96,790	3,27,57,562
Net Provision of Funds	10,09,73,556	48,65,37,370	56,49,06,285	+7,83,68,915	66,58,79,841(c)

(a) As the prepartition accounts have not been closed, the figures in column 2 are provisional and subject to modification.

(b) The Capital Expenditure to end of 14th August, 1947, has not been finally determined. The figures in column 6 do not, therefore, represent the exact Capital outlay to the end of 31ts March, 1955.

(c) This includes prepartition balance of Rs. 10,09,73,556 as per column 2 and, therefore, for purposes of comparison of the Post-partition figures the net provision of funds may be taken as Rs. 56,49,06,285 as in column 4.

Note—This statement is not a complete balance sheet but it gives a fairly accurate presentation of the changes in the financial position of the Government. The amount entered as Capital debited to Commercial Departments includes all actual outlay in those departments provided from Government sources, whether financed from loans raised by Government or otherwise. Besides the account of Public Debt, the statement includes an account of all other sources apart from revenue from which Capital and other disbursements outside the Revenue Accounts are financed.

No. 3—STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC. AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of Debt. 1	Amount on 1st April, 1954. (a) 2	Additions during the year. 3	Discharges during the year. 4	Amount on 31st March, 1955. 5
	Rs.	Rs.	Rs.	Rs.
I—Public Debt—				
1. Permanent Debt ..	3,34,14,700	..	..	3,34,14,700
2. Floating Debt.—				
(*a*) Treasury Bills ..	2,00,00,000	..	..	2,00,00,000
(*b*) Other Floating Loans—				
(i) Ways and Means Advances.	13,00,000	78,00,000	91,00,000	..
(ii) Cash Credit Advances from the Banks.	7,35,73,404	8,58,30,074	7,75,37,112	8,18,66,366
3. Loans from the Central Government.	40,71,17,761	7,65,13,800	1,65,24,307	46,71,07,254
Total Public Debt ..	53,54,05,865	17,01,43,874	10,31,61,419	60,23,88,320
II—Unfunded Debt.—				
State Provident Funds—				
General Provident Fund	2,49,98,661	64,31,884	34,51,713	2,79,78,832
Indian Civil Service Provident Fund	2,57,491	1,749	..	2,59,240
Indian Civil Service (N. E. M.) Provident Fund.	21,622	..	..	21,622
Contributory Provident Funds.	11,00,546	52,210	1,57,491	9,95,265
Total Unfunded Debt. ..	2,63,78,320	64,85,843	36,09,204	2,92,54,959
Total Debt and Other Inrerest bearing Obligations	56,17,84,185	17,66,29,717	10,67,70,623	63,16,43,279

(a) Includes the opening balance of Rs. 5,34,57,730 (Cr.) and Rs. 2,04,10,871 (Cr.) under heads I and II respectively on 15th August, 1947, which have been adopted provisionally and are subject to modification.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.

I.—Sinking Fund, 3½ per cent. East Bengal Loan, 1960.

	Rs.		Rs.
Balance on 1st April, 1954 ..	..	Balance on 31st March, 1955 ..	8,00,000
Amount appropriated from Revenue	8,00,000		
Total ..	8,00,000	Total ..	8,00,000

II—Depreciation Fund, 3½ per cent. East Bengal Loan, 1960.

	Rs.		Rs.
Balance on 1st April, 1954 ..	..	Balance on 31st March, 1955 ..	6,68,000
Amount appropriated from Revenue	6,68,000		
Total ..	6,68,000	Total ..	6,68,000

III.—Sinking Fund for Loan from the Central Government.

	Rs.		Rs.
Balance on 1st April, 1954 ..	..	Balance on 31st March, 1955 ..	1,59,39,000
Amount appropriated from Revenue	1,59,39,000		
Tótal ..	1,59,39,000	Total ..	1,59,39,000

IV.—Depreciation Reserve Fund, Electricity.

	Rs.		Rs.
Balance on 1st April, 1954 ..	..	Balance on 31st March, 1955 ..	2,36,000
Amount appropriated from Revenue	2,36,000		
Total ..	2,36,000	Total ..	2,36,000

V.—Depreciation Reserve Fund, Government Presses.

	Rs.		Rs.
Balance on 1st April, 1954 ..	..	Balance on 31st March, 1955 ..	5,00,000
Amount appropriated from Revenue	5,00,000		
Total ..	5,00,000	Total ..	5,00,000

No. 4—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

VI.—Subventions from the Central Road Fund.

	Rs.		Rs.
Balance on 1st April, 1954 ..	11,12,504	Amount of expenditure during the year.	4,00,012
Amount allotted from the Central Road Fund	..	Balance on 31st March, 1955 ..	7,12,492
Total ..	11,12,504	Total	11,12,504

VII.—Subventions from the special fund for the Rehabilitation of Refugees.

	Rs.		Rs.
Balance on 1st April, 1954 ..	51,59,849	Amount of expenditure during the year	11,63,278*
Amount allotted to the province from the Special fund for the rehabilitation of Refugees.	1,95,875	Balance on 31st March, 1955 ..	41,92,446
Total ..	53,55,724	Total ..	53,55,724

**Note*:—The amount is included in the expenditure of Rs. 24,48,211 under 57.—Miscellaneouse—Miscellaneous and unforeseen charges.

VIII.—Deposit Account of the grant made by the Central Government for Social Uplift Schemes.

	Rs.		Rs.
Balance on 1st April, 1954 ..	60,54,346	Amount expended on the approved Schemes	88,43,118
Amount contributed by the Central Government	1,50,00,000	Balance on 31st March, 1955	1,22,11,228
Total ..	2,10,54,346	Total ..	2,10,54,346

IX.—Deposit Account of grants from the Central Government for the Development of Agriculture

	Rs.		Rs.
Balance on 1st April, 1954	29,04,405	Balance on 31st March, 1955	29,04,405
Amount contributed by the Central Government	..		
Total	29,04,405	Total ..	29,04,405

X.—Deposit Account of grants for Village Aid Programme.

	Rs.		Rs.
Balance on 1st April, 1954 ..	6,43,564	Amount expended on the approved Scheme	6,43,564
Amount contributed by the Central Government	..		
Total	6,43,564	Total ..	6,43,564

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*concld.*

XI.—Deposit Account of grants from the Central Government for Grow More Food Schemes.

	Rs.		Rs.
Balance on 1st April, 1954 ..	9,56,653	Balance on 31st March, 1955 ..	9,56,653
Amount contributed by the Central Government.	..		
Total	9,56,653	Total	9,56,653

XII.—Deposit Account of grants from the Central Government for construction of Storage Godowns.

	Rs.		Rs.
Balance on 1st April, 1954	..	Amount expended on the appro ved Schemes	93,844
Amount contributed by the Central Government	25,00,000	Balance on 31st March, 1955 ..	24,06,156
Total	25,00,000	Total	25,00,000

XIII.—Deposit Account of grants from the Central Government for Flood Relief Measures.

	Rs.		Rs.
Balance on 1st April, 1954	..	Amount expended on the approved Schemes	78,36,987
Amount contributed by the Central Government	3,02,87,800	Balance on 31st March, 1955 ..	2,24,50,813
Total	3,02,87,800	Total	3,02,87,800

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account.	*Balance on 1st April, 1954.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1955.	Interest received and credited to Revenue.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	17,42,330	50,000	17,92,330	68,112	17,24,218	62,124
Loans to District and other Local Fund Committees.	13,00,522	75,000	13,75,522	93,216	12,82,306	12,428
Loans to Land holders and other Notabilities ..	8,04,562	..	8,04,562	..	8,04,562	..
Advances to Cultivators	1,25,36,734	43,56,551	1,68,93,285	32,18,107	1,36,75,178	8,60,442
Advances under Special Laws	43,20,338	888	43,21,226	840	43,20,386	2,514
Miscellaneous Loans and Advances ..	3,74,81,606	1,55,58,397	5,30,40,003	1,40,07,557	3,90,32,446	51,886
Total	5,81,86,092	2,00,40,836	7,82,26,928	1,73,87,832	6,08,39,096	9,89,394
Loans to Government Servants—						
House Building Advances	19,28,062	2,52,301	21,80,363	3,58,080	18,22,283	19,515
Advances for the purchase of Motor Conveyances	97,159	71,848	1,69,007	73,889	95,118	2,042
Advances for the purchase of Other Conveyances	5,293	14,273	19,566	10,721	8,845	1,254
Other Advances	—7	..	—7	..	—7	..
Total	20,30,507	3,38,422	23,68,929	4,42,690	19,26,239	22,811
Grand Total ..	6,02,16,599	2,03,79,258	8,05,95,857	1,78,30,522	6,27,65,335	10,12,205

*It includes the provisional opening balance of Rs. 2,46,31,425 which has been adopted provisionally on 15th August, 1947 and is subject to modification.

APPENDIX A.

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32).

(Figures are in thousands of rupees).

Major head of account and name of work. 1	Amount of sanctioned estimate. 2	Expenditure to end of 1953-54. 3	Expenditure during the year. 4	Further liabilities as per estimate. 5	Total expenditure estimated (cols. 3 to 5). 6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works :—					
Miscellaneous Irrigation Schemes—					
1. Karnafuli Multipurpose Project	18,28,00	2,43,98	94,50	14,89,52	18,28,00
2. Ganges-Kobadak (Survey) ..	54,00	9,29	14,45	30,26	54,00
3. Ganges-Kobadak (1st phase)	1,91,03	..	19,48	1,71,55	1,91,03
4. Drainage from Jahanabad Tesopara to Baruai River, Rajshahi.	1,10	87	4	19	1,10
5. Re-excavation of canals in Bisha Union in P.S. Atrai, Rajshahi.	1,04	29	16	59	1,04
6. Re-excavation of a drainage channel from Ghugudanga and Baragram beels to the river Ichamati, Pabna.	2,57	53	36	1,68	2,57
7. Contour Survey of Mymensingh and Major Project Division.	17,37	9,57	20	7,60	17,37
8. Collection of Hydrological data of the Principal rivers of South Eastern Circle.	2,75	1,21	23	1,31	2,75
9. Re-excavation of Katakhali Khal and Jubilee channel, Munshiganj, Dacca	2,55	14	41	2,00	2,55
10. Re-excavation of a Khal from Karka beel to Dhasani River, Mymensingh.	1,69	1	83	85	1,69
11. Re-excavation of a Khal from Baligaon to Mokamkhola, Dacca.	1,24	30	14	80	1,24
Grow More Food Schemes—					
12. Reclamation of Nimaichora and other adjacent beels, Pabna.	11,71	5,84	4,17	1,70	11,71
13. Drainage of Panchanalla and Koya beels, Rangpur.	2,98	1,00	1,35	63	2,98
14. Pathaj Bundh, Dinajpur.	2,49	94	80	75	2,49

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32).

(Figures are in thousands of rupees).

Major head of account and name of work. 1	Amount of sanctioned estimate. 2	Expenditure to end of 1953-54. 3	Expenditure during the year. 4	Further liabilities as per estimate. 5	Total expenditure estimated (cols. 3 to 5). 6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
Grow More Food Schemes—contd.					
15. Re-excavation of drainage channel for Chalan beel area, Pabna.	1,45	30	7	1,08	1,45
16. Re-excavation of Kunia and other Khals, Faridpur.	1,67	1,20	23	24	1,67
17. Drainage of Chinadanga and Santoil beels, Rajshahi and Pabna.	3,04	38	12	2,54	3,04
18. Construction of an embankment in extension of Schedule 'D' Embankment No. 56B at Sonaikandi, Rajshahi.	1,42	42	49	51	1,42
19. Re-excavation of a channel from river Korotowa at Talgachi to the river Gohala at Pattazia, Pabna.	1,05	65	13	27	1,05
20. Drainage of Barabeela and other beels in Jhenaidah and Magura, Jessore.	5,04	65	1,77	2,62	5,04
21. Re-excavation of Bheduria Khal, Bakerganj.	1,26	97	1,53	(c)	2,50
22. Re-suscitation of dead and dying rivers, Chittagong.	5,73	14	83	4,76	5,73
23. Re-excavation of Gobakhali Khal, Mymensingh.	3,91	11	49	3,31	3,91
24. Short circuiting the loops of the Surma river from Gopal to Jurigaon, Sylhet.	5,47	15	1,67	3,65	5,47
25. Short circuiting the Kushiara river from Digalbag to Inathganj, Sylhet.	4,96	1,35	1,32	2,29	4,96
26. Construction of an embankment from Hangerbhanga beel to Dattapara for protection of crops in Sujatpur, Sylhet.	2,20	90	50	80	2,20
27. Re-excavation of a drainage channel through village Rouha, Mymensingh.	2,09	1	..	2,08	2,09

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 23).

(Figures are in thousands of rupees).

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (cols 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*concld.*					
Grow More Food Schemes—concld.					
28. Chinadi beel drainage scheme, Dacca.	1,02	28	29	45	1,02
29. Re-excavation of a Khal for drainage of boral beel, Mymensingh.	1,38	30	24	84	1,38
30. Improvement of drainage and flusing of the beel Slungi and other sister beels, Mymensingh.	1,08	25	21	62	1,08
31. Excavation of a drainage channel from beel Khama to the Brahmaputra river and construction of drainage-cum-regulator acrooss the Board Road, Mymensingh.	2,06	..	..	2,06	2,06
32. Dredging the river Gumti, Tippera.	12,43	28	8	12,07	12,43
33. Canalising Balugram-Tentulia Khal, Faridpur.	7,72	1,13	1,25	5,34	7,72
Total 68—Construction of Irrigation, etc.—	21,85,50	2,83,44	1,48,34	17,54,96	21,86,74
80.—Town Development Schemes—					
34. Development of Industrial area at Tejgaon.	37,15	23,20	2,01	11,94	37,15
35. Development of Commercial and business area near Motijheel.	25,19	13,81	98	10,40	25,19
36. Development of Private residential area at Dhanmondi.	18,97	10,83	74	7,40	18,97
37. Nawabpur Road extension and Shopping Centre, Dacca.	7,35	3,60	2,75	1,00	7,35

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32).

(Figures are in thousands of rupees).

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
80.—Town Development Schemes— *concld.*					
38. Development of an area for Provincial Police Head Qrs. and Central Govt. offices and staff Qrs. at Rajarbagh, Dacca.	35,27	20,83	3,07	11,37	35,27
39. Construction of a market near Azimpur Staff Colony.	21,97	26,92	..	(c)	26,92
40. Re-alignment of Dilkhusha Road.	6,76	1,87	—32	5,21	6,76
41. Re-alignment of Satmasjid Road.	2,80	2,27	3	50	2,80
42. Development of Industrial area at Chittagong	32,38	15,25	4,50	12,63	32,38
43. Development of Commercial area at Chittagong.	29,77	23,97	—1,35	7,15	29,77
44. Development of Residential area at Chittagong.	7,36	6,95	2,02	(c)	8,97
45. Development of Godown area at Chittagong.	16,01	7,32	2,98	5,71	16,01
46. Extension of Chittagong Development areas and development of 160 acres of land for Officers and staff Qrs. of Central Government etc.	80,37	11,68	5,12	63,57	80,37
47. Development of private tanneries, Dacca.	3,79	66	—8	3,21	3,79
48. Removal and reconstructions of Dacca sporting Association and other play grounds at Dacca.	3,71	2,95	—1	77	3,71
Total 80—Town Development Schemes.	3,28,85	1,72,11	22,44	1,40,86	3,35,41

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32).

(Figures are in thousands of rupees).

Major head of account and name of work. 1	Amount of sanctioned estimate. 2	Expenditure to end of 1953-54. 3	Expenditure during the year. 4	Further liabilities as per estimate. 5	Total expenditure estimated (cols. 3 to 5). 6
81.—Capital Account of Civil Works outside the Revenue Account.					
49. Additions and alterations to the Eden Buildings including lightning conductors.	8,67	15,31	..	(c)	15,31
50. Construction of quarters for the accommodation of Officers, Staff, etc. at Dacca.	1,79,83	1,38,11	17	41,55	1,79,83
51. Construction of shed for the storage of Medical Stores at Tejgaon.	5,90	5,54	1,50	(c)	7,04
52. Hotel Shahbag, Dacca ..	56,32	42,51	1,92	11,89	56,32
53. Electrification of 100 roomed Government hotel at Shahbag	2,50	1,80	1,80	(c)	3,60
54. Reorganisation of sericulture section.	8,01	..	..	8,01	8,01
55. Consrtuction of Textile Institute at Tejgaon.	34,26	25,53	1,49	7,24	34,26
56. Construction of East Bengal Tanning Institute at Hazaribagh.	8,19	6,67	8	1,44	8,19
57. Electrification of East Bengal Tanning Institute at Hazaribagh.	1,03	36	27	40	1,03
58. Construction of Ceramic Institute at Tejgaon.	10,77	8,89	33	1,55	10,77
59. East Bengal Government Press at Tejgaon.	41,57	34,16	2,80	4,61	41,57
60. Raising of land at Begumganj for the District Head quarters of Noakhali.	40,91	5,71	..	35,20	40,91
61. Extension of the Dak Bunglow (Ramna Rest House, Dacca).	1,41	2,10	..	(c)	2,10
62. Road from Motijheel *via* Fakirapool, Purana Paltan South of Trenching ground upto Moghbazar.	4,10	..	..	4,10	4,10

(c) Excess over estimates.

APPENDIX A.—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32).

(Figures are in thousands of rupees).

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
63. Construction of barracks for Government employees, Kushtia.	1,03	1,00	..	3	1,03
64. Extension of the Law Court Building, Chittagong.	6,10	5,26	..	84	6,10
65. Construction of a godown for the storage of materials, Dacca.	2,57	38	..	2,19	2,57
66. Electrification of 108 E type flat, Azimpura.	1,16	75	15	26	1,16
67. Construction of Forms, Stores and Publications Building at Tejgaon, Dacca.	12,74	47	−38	12,65	12,74
68. Opening a Cement concrete Block Making Factory, Dacca.	2,57	1	15	2,41	2,57
69. Construction of a New Survey Institute Building at Mainamati Tippera.	7,17	1,21	−5	6,01	7,17
70. Construction of Staff quarters, attached to East Bengal Government Press, Tejgaon, Dacca.	44,31	15	−73	44,89	44,31
71. Extension of the Dak Bunglow, Chittagong.	3,08	2,51	..	57	3,08
72. Acquisition of Commissioner's Bunglow, Chittagong.	1,35	..	..	1,35	1,35
73. Construction of a New Police Hospital, Dacca.	12,90	12,80	24	(c)	13,04
74. Construction of three storied barrack at Rajarbagh Dacca for the accommodation of 400 Constables.	11,64	9,03	77	1,84	11,64
75. Construction of Building for Police Lines, Kushtia.	43,50	2,44	−2,25	43,31	43,50
76. Store-godown near Railway siding, Chittagong.	1,92	..	..	1,92	1,92

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32).

(Figures are in thousands of rupees).

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
77. Construction of Building for the office of the Director of Land Records and Surveys at Tejgaon, Dacca.	13,45	11,69	−5	1,81	13,45
78. Godowns for storing materials, Chittagong.	1,93	..	7	1,86	1,93
79. Construction of quarters for Readers and Lecturers of the Dacca University.	6,87	5,23	..	1,64	6,87
80. Construction of Buildings for Botany, Biology and Zoology Departments of the Murari Chand College, Sylhet.	3,18	1,28	..	1,90	3,18
81. Acquisition of additional land and construction of buildings for accommodation of married and bachelor workers, Government Dockyard, Narayanganj.	7,59	89	..	6,70	7,59
82. Additions and alterations to the Jagannath Hall to convert it into East Bengal Legislative Assembly Hall.	2,79	3,55	−3	(c)	3,52
83. Extension of the Circuit House (Block No. 8) including one Garage for 4 cars, one servants' quarters, one Store room etc., in the compound of Circuit House, Dacca.	1,49	1,35	..	14	1,49
84. Central Polytechnic Institute at Tejgaon.	34,36	25,53	3,86	4,97	34,36
85. Constructing barracks over the ground floor of existing single Men's barrack at Peelkhana, Dacca.	4,90(a)	5,06	..	(c)	5,06
86. Light storey over the Fazlul Huq Muslim Hall, Dacca.	5,01	6,17	9	(c)	6,26
87. Light storey over the existing building of Dacca Hall, Dacca.	7,79	4,56	22	3,01	7,79

(a) Revised estimates awaited.

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32).

(Figures are in thousands of rupees).

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
88. Dacca Engineering College ..	6,15	8,82	—2	(c)	8,80
89. Aerial Survey of Chittagong ..	1,78	..	..	1,78	1,78
90. Dacca Medical College ..	2,00(a)	11,12	..	(c)	11,12
91. Development of Cox's Bazar as a seaside resort.	4,62	3,35	36	91	4,62
92. Construction of semi-permanent Barracks at Plassey.	4,00(a)	17,55	..	(c)	17,55
93. Construction of quarters of the staff of the Communication and Buildings Department, Chittagong.	4,48(a)	5,04	..	(c)	5,04
94. Extension of the Police Hospital, Sylhet.	1,21	11	..	1,10	1,21
95. Development of consulate Zone Dacca.	5,09	..	..	5,09	5,09
96. Establishment of a Central Workshop at Chittagong.	2,80	1,49	..	1,31	2,80
97. Construction of Chittagong-Rangamati Road (Portion under Chittagong Division).	31,77	29,15	1,28	1,34	31,77
98. Store-godown near Railway, Chittagong.	1,92	..	..	1,92	1,92
99. Improvement of Mymensingh-Haluaghat Road.	46,35	33,05	1,56	11,74	46,35
100. Construction of bridges of Sylhet-Sunamganj Road.	20,00	14,21	2,20	3,59	20,00
101. Improvement of Satkhira Illishpur Road.	8,46	7,31	67	48	8,46
102. Improvement of Begumganj-Daganbhuyan-Feni Road.	12,40	17,89	3,24	(c)	21,13
103. Improvement of Darshana-Jibannagar Road, Kushtia.	4,64	1,74	46	2,44	4,64

(a) Revised estimates awaited.

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32).

(Figures are in thousands of rupees).

Major head of account and name of work. 1	Amount of sanctioned estimate. 2	Expenditure to end of 1953-54. 3	Expenditure during the year. 4	Further liabilities as per estimate. 5	Total expenditure estimated (cols. 3 to 5). 6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
104. Improvement of Tetulia-Boda-Panchagarh Road, Dinajpur.	20,44	8,28	13	12,03	20,44
105. Improvemnet of Mirzapur-Joydevpur Road.	37,38	49,53	15,28	(c)	64,81
106. Construction of Road from Ramgarh to Dhoom, Chittagong.	14,69	13,53	87	29	14,69
107. Perojpur-Hularhat Road. ..	6,36	4,23	—2	2,15	6,36
108. Bhola Station to Bhola Town Road (Earth Work).	8,92	6,93	20	1,79	8,92
109. Construction of Chittagong-Dohazari-Ramu-Arakan Road.	66,08	73,11	3,71	(c)	76,82
110. Sherpur-Jamalpur-Nalitabari Road.	30,02	18,38	2,56	9,08	30,02
111. Improvement of Churkhai-Atgram-Zakiganj Road.	20,99	19,75	2,05	(c)	21,80
112. Jessore-Jhenaidah Road. ..	16,97	10,68	56	5,73	16,97
113. Jessore-Narail Road ..	20,33	13,59	1,67	5,07	20,33
114. Birganj-Panchargarh Road ..	43,02	22,57	87	19,58	43,02
115. Begumganj-Maijdi Road ..	3,01	3,48	3,24	(c)	6,72
116. Brahmanbaria-Nasirnagar Road	62,79	19,55	75	42,49	62,79
117. Santahar-Naogaon-Mahadebpur-Patnitola-Dhamoirhat Road.	12,35	8,36	6	3,93	12,35
118. Border Road running East to West 75 miles in Garo Hills Foot.	49,30	21,92	..	27,38	49,30
119. Pabna-Nagarbari Road ..	36,08	20,56	88	14,64	36,08
120. Saidpur-Rangpur-Dharagarh Road.	24,87	24,50	95	(c)	25,45
121. Kurigram-Bhurungamari Road	11,87	4,04	5	7,78	11,87

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32).

(Figures are in thousands of rupees).

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
122. Rajshahi-Natore Road ..	18,00	13,91	..	4,09	18,00
123. Dacca-Demra Raod ..	11,76	16,62	3,61	(c)	20,23
124. Demra-Madabdi Road ..	25,60	16,59	1,40	7,61	25,60
125. Mirzapur-Tangail Road ..	21,52	19,65	9,49	(c)	29,14
126. Jessore-Khulna Road ..	75,62	26,78	..	48,84	75,62
127. Road from Narayanganj to New Jute Mills area on the bank of the Lakhya river.	4,87	5,08	64	(c)	5,72
128. Improvement of Chittagong-Rangamati Road (Portion under Chittagong Hill Tracts Division).	40,32	26,34	33	13,65	40,32
129. Construction of Tongi bridge..	2,55	6,80	..	(c)	6,80
130. Dacca-Aricha-Faridpur Road	65,29	30,09	5,95	29,25	65,29
131. Tongi-Joydebpur Road ..	9,72	4,21	7,28	(c)	11,49
132. Adamji Jute Mills to Demra Road.	9,83	6,58	1,42	1,83	9,83
133. Narshingdi-Madhabdi Road ..	11,99	3,38	1,11	7,50	11,99
134. Construction of a diversion to Dacca Narayanganj Road by passing the Dacca City.	6,93	6,54	1,97	(c)	8,51
135. Faridpur-Kamarkhali, Karimpur via Madhukhali to Border Road.	36,12	9,83	..	26,29	36,12
136. Faridpur-Madaripur Road ..	1,09,24	7,33	1	1,01,90	1,09,24
137. Barisal-Madaripur Road ..	37,79	8,76	..	29,03	37,79
138. Magura-Faridpur Road (Upto Jessore, Kumarkhali-Magura).	13,93	3,53	—15	10,55	13,93
139. Chuknagar to Satkhira Road	32,00	2,66	..	29,34	32,00
140. Muladuli-Dasura Road ..	4,91	1,95	2	2,94	4,91

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32).

(Figures are in thousands of rupees).

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
141. Ullapara-Shahazadpur Road ..	17,13	5,23	—37	12,27	17,13
142. Natore-Muladuli Road ..	30,76	10,59	—27	20,44	30,76
143. Rahanpur-Shivganj-Nawabganj Road.	10,22	3,15	..	7,07	10,22
144. Patnitola-Porsha *via* Sapahar Road.	5,55	2,06	..	3,49	5,55
145. Rajshahi-Godagari Road ..	4,39	2,46	..	1,93	4,39
146. Darwari-Birganj Road ..	3,89	1,81	2	2,06	3,89
147. Dinajpur-Fulbari *via* Ramsagar.	28,08	14,56	2	13,50	28,08
148. Sanahat-Madarganj to meet Kurigram-Bhurungamari Road.	9,42	2,88	1	6,53	9,42
149. Rangpur-Rahabal Road ..	27,08	10,06	4	16,98	27,08
150. Jamalpur-Dhanu-Kamalpur Road.	10,90	4,72	8	6,10	10,90
151. Fulbaria-Trisal-Tarail Road ..	22,26	8,54	71	13,01	22,26
152. Jamalpur-Madarganj Road ..	7,93	2,16	1	5,76	7,93
153. Nandail-Atharabari-Sadhikuna Road.	4,05	1,27	20	2,58	4,05
154. Kodalia-Bhaluka Road ..	41,33	5,29	51	35,53	41,33
155. Purbadhala-Jharia Road ..	4,64	1,93	1	2,70	4,64
156. Nalitabari Border Road ..	3,10	1,74	..	1,36	3,10
157. Tangail-Porabari Road ..	19,78	3,37	44	15,97	19,78
158. Jamalpur-Madhupur (Bibarabari) Road.	35,23	8,90	46	25,87	35,23
159. Dilalpur-Kathiadi Road *via* Bajitpur and Sararchar.	6,56	2,98	..	3,58	6,56
160. Sherpur-Chaukhali Road ..	3,23	1,25	..	1,98	3,23
161. Iswarganj-Kanurampur Road	6,13	3,27	60	2,26	6,13

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32)

(Figures are in thousands of rupees)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (cols .3 to 5.)
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
162. Pearpur-Nokla-Sherpur *via* Chandrakona Road.	7,95	3,88	..	4,07	7,95
163. Kashba-Metanghar Road ..	4,89	2,55	1	2,33	4,89
164. Chittagong Trunk Road under Comilla Division.	6,81(a)	14,60	9	(c)	14,69
165. Chhagalnaya-Muhuriganj Road	2,95	1,69	7	1,19	2,95
166. Moglabazar-Dhakadakshin Road	3,73	2 ,35	..	1,38	3,73
167. Madhabpur-Telipara Road ..	(b)	3,61	1	15,22	18,84
168. Biswanath-Rampassa Road ..	1,80	1,66	..	14	1,80
169. Gopalganj-Bhadeswar Road ..	3,80	2,08	..	1,72	3,80
170. Zorwarganj-Karerhat-Sabhapur Road.	10,56	1,14	1,24	8,18	10,56
171. Chittagong Trunk Road (Milly.) Chittagong.	7,87	2,06	1,49	4,32	7,87
172. Dantmara-Maizbhandar Road (M).	13,61	..	..	13,61	13,61
173. Nazirhat-Maizbhandar Road (M).	1,36	..	..	1,36	1,36
174. Fatikchari-Maizbhandar Road	3,47	..	..	3,47	3,47
175. Hathazari-Kumira Road ..	3,40	96	..	2,44	3,40
176. Chuadanga-Darsana Road ..	(b)	1,62	1	..	1,63
177. Improvement of the main Road in the Chittagong Town.	7,27	4,82	45	2,00	7,27
178. Bongaon-Baramari Road ..	1,57	48	15	94	1,57
179. Improvement to Jharia-Birisiri-Bejoypur Road.	14,60	8,05	39	6,16	14,60
180. Improvement to Hathazari-Dantmara Road.	(b)	1,13	..	..	1,13

(a) Revised estimates awaited.
(b) Estimates not yet sanctioned.
(c) Excess over estimates.

APPENDIX A—*concld.*

Statement showing details of commitments referred to in paragraph 11 of Part A of the Report (Page 32)

(Figures are in thousands of rupees).

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1953-54.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5.)
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*concld.*					
181. Improvement to Feni-Chhagalnaya-Subhapur Road.	21,33	6,56	2,79	11,98	21,33
182. Bogra-Rahabal Road ..	11,14	5,51	−11	5,74	11,14
183. Bogra-Sherpur Road ..	9,69	3,74	−3	5,98	9,69
184. Construction of Ghagra-Chandragona-Bandarban Road.	11, 07(a)	17,97	..	(c)	17,97
185. Construction of Sewalock-Bandarban-Chimbuk Road.	19,24(a)	20,54	..	(c)	20,54
186. Rangamati-Mahalchari Road.	6,55	3	..	6,52	6,55
187. Mahalchari-Khagrachari-Panchari Road.	6,29	8	..	6,21	6,29
188. Muktagacha-Bancharam-Digpait Road.	10,00	..	..	10,00	10,00
189. Chittagong Municipal Road.	(b)	1,69	7	..	1,76
190. Kathiadi-Shambuganj Road ..	1,67	73	2	92	1,67
191. Comilla-Chandpur Road ..	72,75	8,49	69	63,57	72,75
192. Teliapara-Shaistaganj Road ..	1,75,00	..	..	1,75,00	1,75,00
193. Road works to be executed through the agency of Pak. Italian Development Corporation Ltd.	7,55,00	..	..	7,55,00	7,55,00
194. Dinajpur to Border Road ..	(b)	1,77	−8	..	1,69
195. Improvement of Road from Thakurgaon Railway Station.	(b)	1,49	−2	..	1,47
Total 81—Capital Account of Civil Works, etc.	33,23,03	13,17,96	98,77	20,63,17	34,79,90
81.-A—Capital Outlay on Electricity Schemes.					
196. Chittagong Diesel Project ..	(b)	6,85	19,49	..	26,34
197. Siddhirganj Diesel Project ..	(b)	26,40	42,41	..	68,81
198. Goalpara Diesel Project ..	(b)	12,83	20,40	..	33,23
199. Chittagong Electric Supply ..	(b)	1,72	88	..	2,60
200. Chandpur Electric Supply ..	5,13	46	63	4,04	5,13
201. Brahmanbaria Electric Supply	(b)	1,51	81	..	2,32
Total 81.-A—Capital Outlay etc.	5,13	49,77	84,62	4,04	1,38,43
Total Commitments ..	58,42,51	18,23,28	3,54,17	39,63,03	61,40,48

(a) Revised estimates awaited.

(b) Estimates not yet sanctioned.

(c) Excess over estimates.

APPENDIX B.

Statement showing the outstanding instalments in respect of loans granted by the Provincial Government to (a) Municipalities and (b) District and Other Local Fund Committees as they stood on 31st March, 1955.

Serial No.	Name of the Municipality, District Board etc.	Year of Loan.	Amount of Loan sanctioned.	Opening balance on 1st April 1954.	Amount recovered during the year.	Balance as on 31st March, 1955.	Amount falling due (including interest) but not realised during the year.	Amount and year in which the instalments shown in Col. 8 have actually been recovered.	N mber of outstanding instalments.
1	2	3	4	5	6	7	8	9	10
	(a) Municipalities.								
			Rs.	Rs.	Rs.	Rs.	Rs.		
1	Chandpur ..	1931-32	31,000	16,916	4,140	12,776	15,096	3764 in 1955-56-57	6 yearly.
2	Do. ..	1940-41	46,000	35,310	..	35,310	16,746	....	Ditto
3	Do. ..	1941-42	22,000	18,300	..	18,300	9,345	....	7 ,,
4	Do. ..	1942-43	27,000	22,459	..	22,459	9,828	....	6 ,,
5	Do. ..	1951-52	35,000	35,000	..	35,000	10,975	....	3 ,,
6	Comilla ..	1949-50	25,000	25,000	..	25,000	11,118	....	10 half yearly.
7	Do. ..	1951-52	23,000	23,000	..	23,000	6,186	....	6 ,, ,,
8	Dacca ..	1928-29	80,000	33,683	..	33,683	11,563	....	4 ,, ,,
9	Do. ..	1945-46	90,000	72,802	..	72,802	25,065	....	2 yearly.
10	Do. ..	1946-47	1,00,000	1,00,000	..	1,00,000	1,07,500	....	1 inst. (full amount)
11	Do. ..	1947-48	1,00,000	80,000	..	80,000	80,000	....	Ditto.
12	Do. ..	1948-49	75,000	65,000	..	65,000	70,850	....	Ditto.

13	Do. ..	1949-50	2,00,000	75,529	..	75,529	81,194	....	Ditto.
14	Do. ..	1951-52	30,000	30,000	..	30,000	32,250	....	Ditto.
15	Do. ..	1951-52	2,03,017	2,03,017	..	2,03,017	68,518	17,106 in 1955-56 ..	3 Yearly.
16	Do. ..	1952-53	2,00,000	2,00,000	6,892	1,93,108	33,108	27,069 in 1955-56-57	2 "
17	Do. ..	1953-54	94,800	94,800	..	94,800	9,480	5, 925 in 1955-56 ..	2 half-yearly.
18	Mymensingh ..	1935-36	50,000	23,215	..	23,215	23,624	....	13 " "
19	Do. ..	1936-37	60,000	14,588	..	14,588	12,985	....	6 " "
20	Do. ..	1937-38	10,000	5,675	..	5,675	4,648	....	13 " "
21	Do. ..	1943-44	18,970	13,475	..	13,475	18,025	....	11 " "
22	Patuakhali ..	1925-26	11,000	3,647	..	3,647	3,548	....	4 yearly.
23	Sylhet ..	1917-18	90,000	5,576	..	5,576	7,527	....	3 "
24	Do. ..	1950-51	37,000	37,000	..	37,000	42,702	....	2 yearly. (in full).
	(b) District and other Local Fund Committees.								
1	Dacca ..	1946-47	48,000	48,000	..	48,000	Terms and conditions of re-payment are still under the consideration of the Government.		
2	Faridpur ..	1948-49	2,00,000	2,00,000	..	1,60,000	26,000	....	1 Yearly.
3	Do. ..	1953-54	2,00,000	2,00,000	..	2,00,000	29,103	....	Do.
4	Khulna ..	1951-52	1,00,000	90,000	5,000	85,000	31,750	....	5 half-yearly.
5	Do. ..	1951-52	1,00,000	1,00,000	5,000	95,000	19,435	....	1 " "
6	Do. ..	1951-52	1,50,000	1,50,000	7,500	1,42,500	28,767	....	1 " "
7	Habiganj ..	1946-47	50,000	46,321	..	46,321	25,754	....	7 Yearly.
8	Do. ..	1952-53	30,000	30,000	..	30,000	12,792	....	1 "

INDEX.

EPGP-59/60-5937/368/307E-350.